



KEYES UNION SCHOOL DISTRICT

The District's Vision

Develop leaders for the future

The District's Mission

Provide exceptional educational experiences for students, staff, and the community by building an organization where all are inspired to be leaders and committed to life-long learning

2020-21
BUDGET
ADOPTION

Prepared and Presented by:
Stephanie Morris,
Chief Business Official
June 23, 2020

BOARD OF TRUSTEES:

Jeff Reed, President
Wesley Greene, Vice President
Jimmy Emmons, Sr., Clerk
Harinder Grewal, Member
Jeffrey Greener

ADMINISTRATION:

Helio Brasil, Superintendent
Stephanie Morris, Chief Business Official

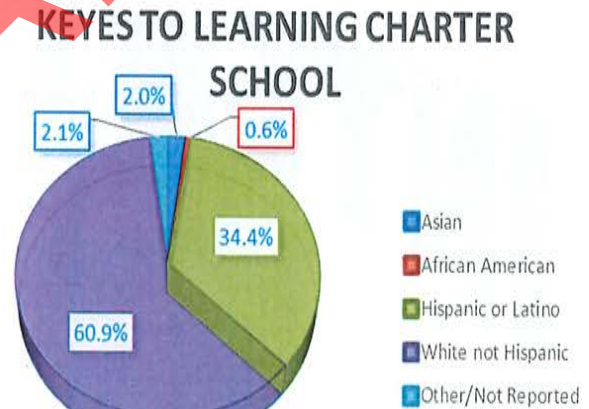
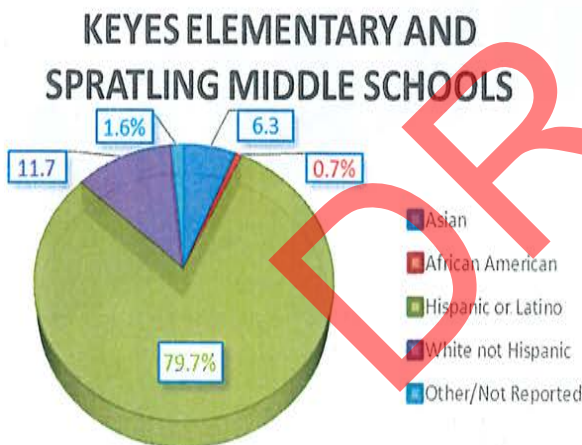


ABOUT THE DISTRICT

Located near the northern tip of the San Joaquin Valley, Keyes Union School District is a suburban elementary school district, located within the boundaries of Stanislaus County. The district operates Keyes Elementary School, providing educational services to grades K-5, and Spratling Middle School, providing educational services to grades 6-8. The district also has a dependent charter, Keyes to Learning Charter School, providing educational services to K-12 students through independent study and home based programs.

DISTRICT DEMOGRAPHICS

Enrollment by Ethnicity	Keyes Elementary School	Spratling Middle School	Keyes to Learning Charter School
Asian	7.0%	4.4%	2.0%
African American	0.9%	0.0%	0.6%
Hispanic or Latino	79.0%	81.4%	34.4%
White not Hispanic	11.3%	12.8%	60.9%
Other/Not Reported	1.8%	1.4%	2.1%
Total	100.0%	100.0%	100.0%



Enrollment by Subgroup	Keyes Elementary School	Spratling Middle School	Keyes to Learning Charter
English Learners	50.9%	33.2%	2.9%
Foster Youth	0.9%	1.8%	0.3%
Homeless Youth	0.2%	0.0%	0.0%
Migrant Education	7.4%	5.8%	0.0%
Students with Disabilities	12.4%	16.4%	5.2%
Socioeconomically Disadvantaged	89.5%	90.7%	27.1%
All Students	542	226	343

(2019-20 CDE Dataquest)

1. **INTRODUCTION**

2. **OBJECTIVES**

3. **MATERIALS AND METHODS**

4. **RESULTS**

5. **DISCUSSION**

6. **CONCLUSION**

7. **REFERENCES**

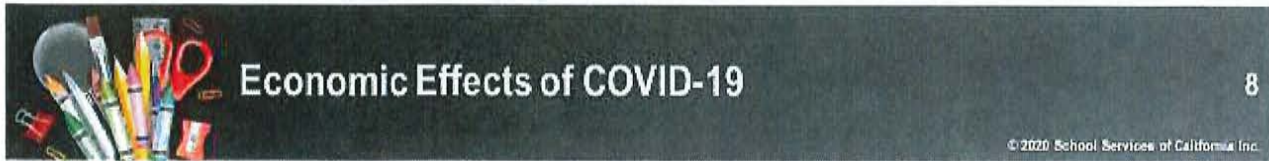
8. **APPENDICES**

9. **ACKNOWLEDGEMENTS**

10. **BIBLIOGRAPHY**

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2020-2021 BUDGET ADOPTION ASSUMPTIONS



Economic Effects of COVID-19

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- Eleven years of economic expansion came to a screeching halt this year
 - ◆ As former Governor Jerry Brown always warned us, a recession was coming, but even he could not have foreseen this
- No aspect of the national or state economy seems to be unscathed by the virus and the path to recovery is unknown
 - ◆ There are no models for how a world recovers from a near total shutdown of economies around the globe
 - Initial recovery projections were optimistic, but along with the number of cases of COVID-19, have become more and more grim
- The actual economic effects will not be known for months and years, but nonetheless, the Administration must make some assumptions as to how far California will fall and how it will make its eventual comeback



Will There Be a Revised Budget?

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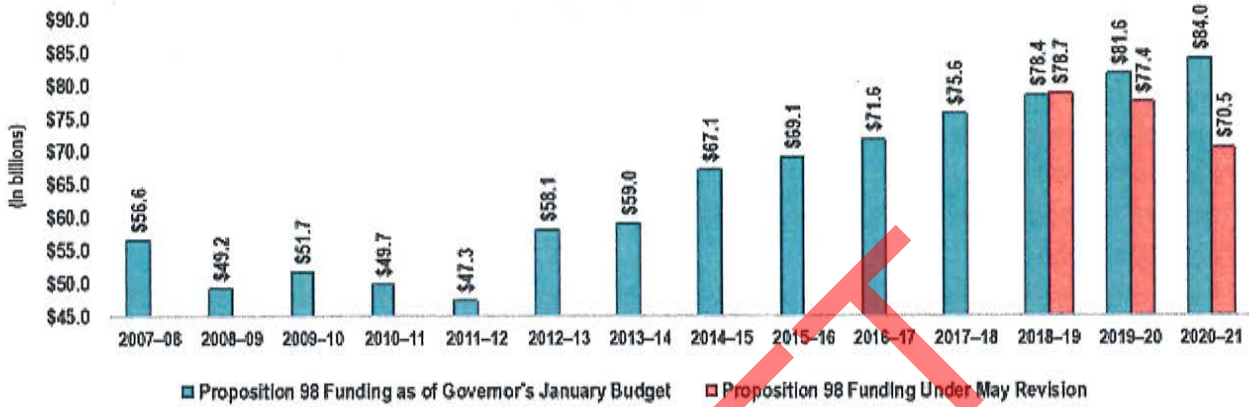
- While the May Revision gives us important anchors for state and local budgets that must be adopted by July 1, 2020, there continues to be a gaping hole of information that we need in order to build more accurate budgets
 - ◆ Unemployment rates change
 - ◆ PIT revenue is the largest share of General Fund revenue; tax payments deferred
 - ◆ Consumer confidence shaken by the current state of the economy; may be a while before confidence rebuilds
 - ◆ Small, as well as large, businesses may not be able to withstand COVID-19
- The state will likely need to revise its Budget when more information becomes available later this summer





Proposition 98 Funding

Proposition 98 Funding
2007-08 to 2020-21

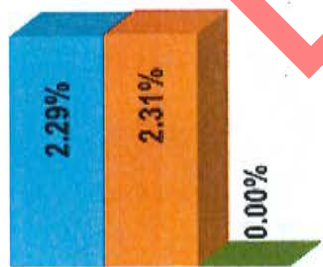


Source: 2020-21 Governor's Budget, pg. 68 and data provided by the DOF



Statutory COLA

- While the May Revision acknowledges a 2.31% statutory COLA (up slightly from the 2.29% estimated COLA in January), it suspends the COLA for 2020-21



January Budget Statutory May Revision

- Categorical programs outside of the LCFF will also have the statutory COLA suspended



In typical years, as costs continue to rise, these programs would see adjustments for COLA only and average daily attendance (ADA) for special education



Deferrals: Here We Go Again

- Cash deferrals were used during the Great Recession to implement state-level budget cuts and/or improve the state's cash position
- The Governor's May Revision takes a page from the same playbook and proposes the following cash deferrals:



- Local school agencies may need to implement local borrowing options to ensure adequate cash to continue paying employees and vendors during these times
 - ◆ While this avoids an additional cut in state revenues to schools, it pushes the administrative and financial burden of borrowing cash to local school agencies



2020–21 LCFF Funding Factors

- The May Revision suspends the 2.31% COLA and includes an additional reduction—for a total of 10% cut to the LCFF
 - ◆ First, the 2.31% COLA is applied to arrive at the 2020–21 base grants
 - ◆ Then the 10% reduction is applied—for an effective reduction of 7.92% to the 2019–20 base grant amounts

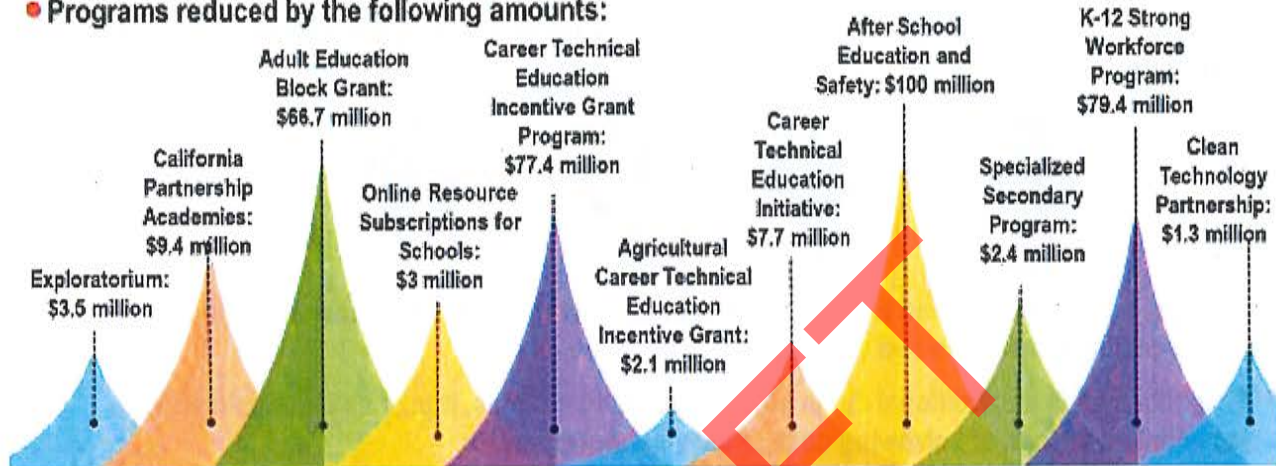
These reductions would be "triggered off" if the federal government provides sufficient funding to backfill the cuts

Grade Span	2019–20 Base Grant per ADA	2.31% COLA	2020–21 Base Grant per ADA	10% Reduction	Effective 2020–21 Base Grant per ADA
K–3	\$7,702	\$178	\$7,880	[-\$788]	\$7,092
4–6	\$7,818	\$181	\$7,999	[-\$800]	\$7,199
7–8	\$8,050	\$186	\$8,236	[-\$824]	\$7,412
9–12	\$9,329	\$215	\$9,544	[-\$954]	\$8,590



Categorical Program Cuts

- Total savings of \$352.9 million by cutting categorical programs roughly in half
- Cuts may be reversed if additional federal funds materialize
- Programs reduced by the following amounts:



Additional Federal Funding?

California is slated to receive billions of dollars from the CARES Act, but the funding only puts a small dent in the state's \$54 billion budget deficit

Governor Newsom has been aggressively lobbying the federal government for an additional \$1 trillion in aid

House Democrats introduced the Health and Economic Recovery Omnibus Emergency Solutions Act (HEROES) Act, a \$3 trillion package that gives \$60 billion for K-12 school districts nationally

Resistance from the White House and Senate Majority Leader Mitch McConnell (R-Kentucky) in giving states and local governments additional federal funding



Flexibility Options Absent in the May Revision

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During the Great Recession, the state provided flexibility that was meant to help LEAs weather the financial storm

While the May Revision provides some welcomed flexibility, it falls short of providing LEAs what they need



Flexibility to reduce the instructional year and minutes without penalty

Extend the ADA hold harmless provided for in 2019–20 through 2020–21

Reduce or suspend the required contribution to Routine Restricted Maintenance

Flexibility in the use of supplemental and concentration grant funds

Ability to sweep ending balances from categorical programs and restricted funds to the unrestricted General Fund

See "Strategies for Weathering the Storm" in the Fiscal Report



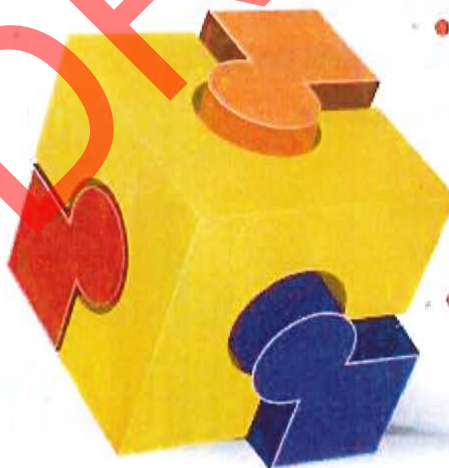
Multiyear Projections

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Multiyear projections are the result of mathematical calculations for future years based on:

- ◆ Decisions that have already been made, and
- ◆ A set of reasonable assumptions



Multiyear projections are not predictions of the future

- ◆ They are not forecasts

They are exactly wrong . . .

- ◆ But should be approximately right



Statewide Average Reserve Levels

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- The latest statewide data available on school district reserves is from 2018–19:

2018–19 Average Unrestricted General Fund, Plus Fund 17; Net Ending Balances*	
Unified School Districts	17.26%
Elementary School Districts	20.47%
High School Districts	15.64%

*As a percentage of total general fund expenditures, transfers, and other uses

- Local school agencies are more prepared for this current recession than for the last one
 - ◆ Very close to the percentage of reserves recommended by the Government Finance Officers Association of 17%—or two months—of expenditures



Local Agency Reserves

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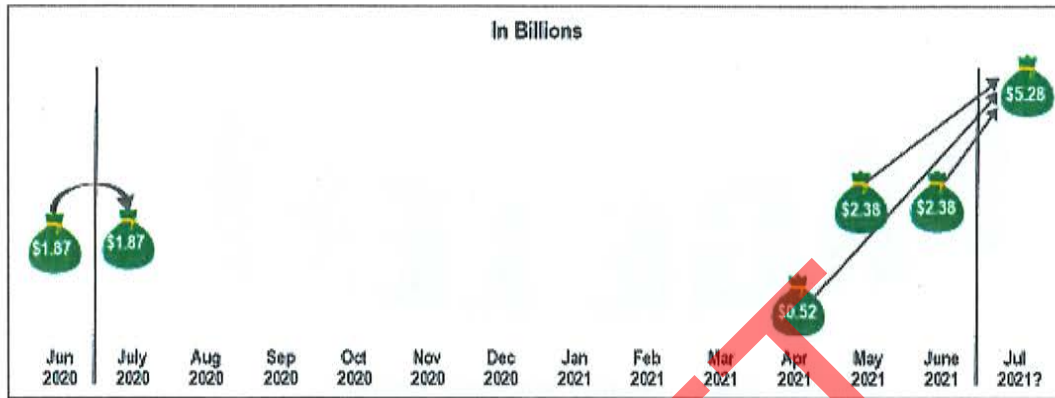
- Reserves provide local school agency governance teams with the ability to be more strategic in reducing expenditures when faced with a financial crisis
 - ◆ Reserves protect students, employees, and the public
- With the current pandemic-driven recession and the cuts that LEAs are facing
 - ◆ LEAs with higher reserves are better equipped to protect the community they serve





Cash Flow and Deferrals

- The proposed deferrals in the May Revision are illustrated as follows:



- The May Revision proposes a process for local school agencies to apply for an exemption from any or all of the April, May, and June 2021 deferrals due to financial hardship



Collective Bargaining

- Unless employee groups acknowledge the problems LEAs are facing and are willing to share in the solutions, there is little the LEA can do but eliminate jobs
- Some recognition is needed by both management and employee groups that we are in this together



WAGNER
STANLEY
INTERNATIONAL CORPORATION

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KEYES UNION SCHOOL DISTRICT
ACTUAL AND PROJECTED ENROLLMENT BY GRADE LEVEL
2013-14 to 2022-23

GRADE LEVEL	13/14	14/15	15/16	16/17	17/18	18/19	19/20	Projected Enrollment		
								20/21	21/22	22/23
TK & K	99	108	96	109	112	99	104	<i>104</i>	<i>104</i>	<i>104</i>
1	77	85	99	96	111	93	79	<i>79</i>	<i>79</i>	<i>79</i>
2	89	71	81	88	83	95	93	<i>93</i>	<i>93</i>	<i>93</i>
3	84	87	81	71	87	79	100	<i>100</i>	<i>100</i>	<i>100</i>
Subtotal *TK-3	349	351	357	364	393	366	376	<i>376</i>	<i>376</i>	<i>376</i>
4	83	81	83	76	74	86	78	<i>78</i>	<i>78</i>	<i>78</i>
5	86	82	83	82	85	74	88	<i>88</i>	<i>88</i>	<i>88</i>
6	67	94	81	87	77	74	73	<i>73</i>	<i>73</i>	<i>73</i>
Subtotal 4-6	236	257	247	245	236	234	239	<i>239</i>	<i>239</i>	<i>239</i>
7	72	66	89	76	83	76	75	<i>75</i>	<i>75</i>	<i>75</i>
8	63	63	70	87	81	86	78	<i>78</i>	<i>78</i>	<i>78</i>
Subtotal 7-8	135	129	159	163	164	162	153	<i>153</i>	<i>153</i>	<i>153</i>
Total Enrollment*	720	737	763	772	793	762	768	<i>768</i>	<i>768</i>	<i>768</i>
Year to Year Total +/-	(50)	17	26	9	21	(31)	6	<i>0</i>	<i>0</i>	<i>0</i>
% Change	-6.49%	2.36%	3.53%	1.18%	2.72%	-3.91%	0.79%	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>

Italics - Projected

Source: Actual enrollment from 2013-14 to 2019-20 is from California Department of Education (Dataquest).
 Projected enrollment for Subsequent Years (2020-21 through 2022-23) is based on enrollment estimates.

Historical Enrollment to Attendance



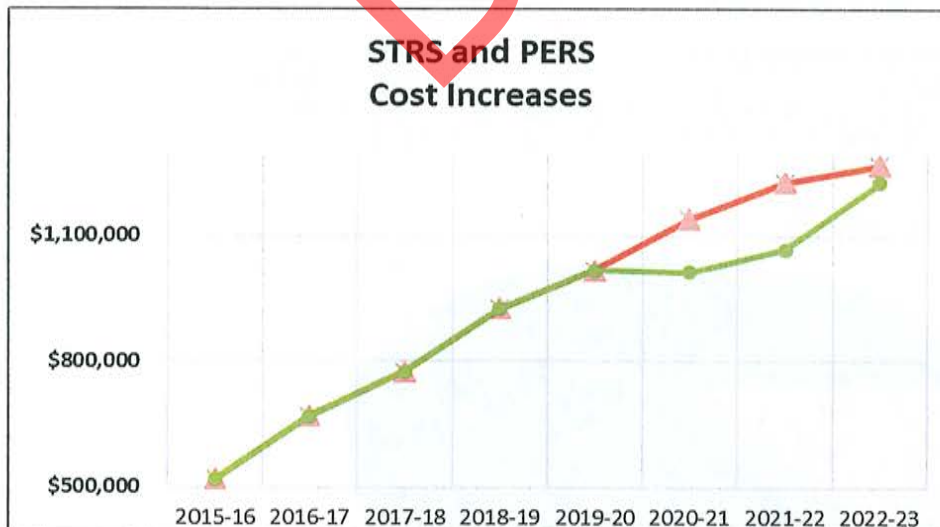
Year	CBEDS Enrollment	P2 ADA	Attendance Rate
10/11	745	721	96.83%
11/12	737	720	97.75%
12/13	770	728.84	94.65%
13/14	720	690.58	95.91%
14/15	737	710.14	96.36%
15/16	763	730.32	95.72%
16/17	772	741.74	96.08%
17/18	793	767.83	96.83%
18/19	762	739.21	97.01%
19/20	768	736.20	95.86%
20/21	768	736.20	95.86%
21/22	768	736.20	95.86%
22/23	768	736.20	95.86%

Attendance dropped in 2019-20 despite adding additional supports.

	2020/21	2021/22	2022/23
COLA Percentage (DOF)*	-7.92%	0.00%	0.00%
Consumer Price Index	0.62%	1.73%	2.12%
STRS Employer Rates (Subsidized)	16.15%	16.02%	18.10%
PERS Employer Rates (Subsidized)	20.70%	22.84%	25.50%
Lottery	\$153/ADA	\$153/ADA	\$153/ADA
Lottery - Prop 20	\$54/ADA	\$54/ADA	\$54/ADA
Mandate Block Grant	\$32.18/ADA	\$32.18/ADA	\$32.18/ADA
District Enrollment	768	768	768
Average Daily Attendance	736.20	736.20	736.20
Funded ADA	736.20	736.20	736.20
Unduplicated Pupils	707	707	707
Unduplicated Percentage <i>3-Year Rolling Percentage</i>	91.98%	92.13%	92.13%

Retirement Plan Cost

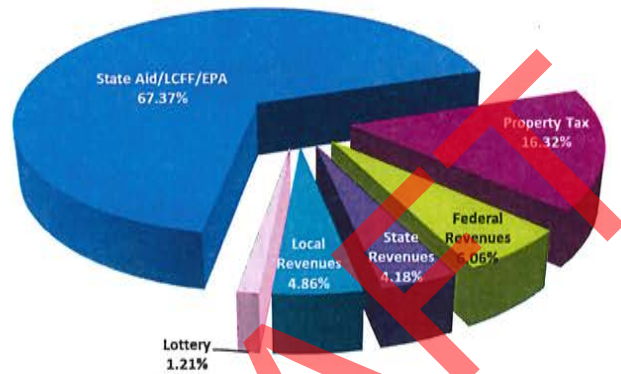
	Current Rates						Cost with Proposed Rate Subsidies							
	STRS		PERS		Total Cost	Change Over PY	STRS		PERS		Total Cost	Change Over PY		
	Rate	Cost	Rate	Cost			Rate	Cost	Rate	Cost				
2015-16	10.73%	\$ 374,676	11.847%	\$ 144,333	\$ 519,009			2015-16	10.73%	\$ 374,676	11.847%	\$ 144,333	\$ 519,009	
2016-17	12.58%	\$ 484,231	13.89%	\$ 185,101	\$ 669,332	\$150,324			2016-17	12.58%	\$ 484,231	13.89%	\$ 185,101	\$ 669,332
2017-18	14.43%	\$ 573,113	15.53%	\$ 202,582	\$ 775,695	\$106,362			2017-18	14.43%	\$ 573,113	15.53%	\$ 202,582	\$ 775,695
2018-19	16.28%	\$ 647,842	18.06%	\$ 277,774	\$ 925,616	\$149,922			2018-19	16.28%	\$ 647,842	18.06%	\$ 277,774	\$ 925,616
2019-20	17.10%	\$ 700,226	19.72%	\$ 318,936	\$ 1,019,162	\$ 93,546			2019-20	17.10%	\$ 700,226	19.72%	\$ 318,936	\$ 1,019,162
2020-21	18.40%	\$ 752,116	22.70%	\$ 387,744	\$ 1,139,860	\$120,698			2020-21	16.15%	\$ 660,143	20.70%	\$ 353,582	\$ 1,013,725
2021-22	18.10%	\$ 766,287	24.60%	\$ 460,833	\$ 1,227,120	\$ 87,260			2021-22	16.02%	\$ 678,228	22.84%	\$ 390,136	\$ 1,068,364
2022-23	18.10%	\$ 781,246	25.40%	\$ 487,112	\$ 1,268,358	\$ 41,238			2022-23	18.10%	\$ 781,246	25.50%	\$ 446,708	\$ 1,227,954
(Cost includes Fund 01 and excludes STRS on-behalf Resource 7690)							(Cost includes Fund 01 and excludes STRS on-behalf Resource 7690)							
(Projected)	Total Cost Increase \$749,349						(Projected)	Total Cost Increase \$708,945						



Projected Savings from rate subsidies	
2020-21	\$ 126,135
2021-22	\$ 158,756
2022-23	\$ 40,404

GENERAL FUND SOURCES OF REVENUE

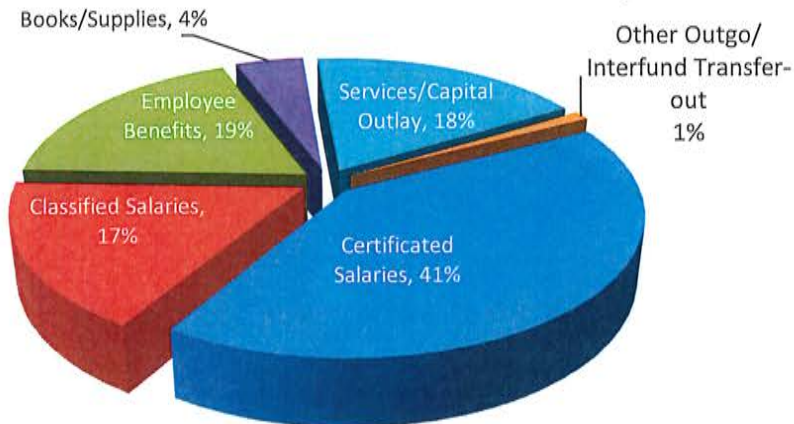
Revenue Category	Budget Adoption	% of Total
State Aid/LCFF/EPA	\$ 6,363,223.00	67.37%
Property Tax	\$ 1,541,782.00	16.32%
Federal Revenues	\$ 572,031.00	6.06%
State Revenues	\$ 394,962.00	4.18%
Local Revenues	\$ 458,654.00	4.86%
Lottery	\$ 114,297.00	1.21%
Total Revenue	\$ 9,444,949.00	100.00%



GENERAL FUND EXPENDITURES

Expenditures Category	Amount	% of Total
Certificated Salaries	\$ 4,152,578	41.24%
Classified Salaries	\$ 1,704,294	16.93%
Employee Benefits	\$ 1,870,988	18.58%
Sub-total Salaries & Benefits*	\$ 7,727,860	76.75%
Books/Supplies	\$ 447,168	4.44%
Services & Other Operating Expenditures	\$ 1,789,800	17.78%
Capital Outlay	\$ -	0.00%
Other Outgo/ Interfund Transfer-in/out	\$ 103,408	1.03%
Total Expenditures	\$ 10,068,236	100.00%

*This chart shows that salaries/benefits represent 77.41% of the total general fund budget. The unrestricted salaries & benefits are 87.7% of the unrestricted general fund budget. C&S pg.5



**KEYES UNION SCHOOL DISTRICT
2020-21 Budget Summary
Adopted Budget**

Resource	Estimated Beginning Balance	Estimated Revenue	Estimated Expenditures	Difference of Revenue less Expenditures	Estimated Ending Balance		
GENERAL FUND							
Unrestricted Sources							
General Education	0000	\$2,286,745	\$3,776,976	\$4,241,226	(\$464,250)	\$1,822,495	18.10%
MAA	0032	\$30,948	\$18,500	\$47,172	(\$28,672)	\$2,276	0.02%
Technology Purch/Replacements	0042	\$391,319	\$100,000	\$100,000	\$0	\$391,319	3.89%
Grants/Donations	0072	\$23,455	\$0	\$23,455	(\$23,455)	\$0	0.00%
Retiree Benefits	0318	\$0	\$6,000	\$6,000	\$0	\$0	0.00%
Maintenance	0605	\$1	\$527,303	\$525,803	\$1,500	\$1,501	0.01%
Instructional Mat'ls (Textbooks/Instructional Supplies)	0617	\$477,893	\$50	\$90,049	(\$89,999)	\$387,894	3.85%
LCFF Supp/Conc Funding (SCE)	0653	\$79,602	\$1,304,468	\$1,304,468	\$0	\$79,602	0.79%
LCFF Transportation Home to School	0655	\$22,276	\$118,632	\$118,632	\$0	\$22,276	0.22%
California State Lottery	1100	\$254,688	\$113,839	\$132,250	(\$18,411)	\$236,277	2.35%
EPA (Education Protection Account Prop 30)	1400	\$0	\$896,833	\$896,833	\$0	\$0	0.00%
SubTotal Unrestricted Sources		\$3,566,927	\$6,862,601	\$7,485,888	(\$623,287)	\$2,943,640	29.24%
					9.5% reserve	\$957,000	
					Estimated Monthly payroll	\$643,988	
					Estimated payroll for 3 months	\$1,931,964	
Restricted Sources							
IASA - Title I	3010	\$0	\$269,499	\$269,499	\$0	\$0	
Special Education-Federal	3310	\$0	\$201,703	\$201,703	\$0	\$0	
IASA-Title II Part A (Teacher Quality)	4035	\$0	\$41,037	\$41,037	\$0	\$0	
Title IV -ESEA Student Support	4127	\$0	\$19,797	\$19,797	\$0	\$0	
Title III-LEP	4203	\$0	\$39,995	\$39,995	\$0	\$0	
CA Clean Energy Jobs (Prop 39)	6230	\$0	\$0	\$0	\$0	\$0	
California State Lottery-Restricted	6300	\$234,274	\$40,467	\$40,467	\$0	\$234,274	
Special Education	6500	\$0	\$1,751,782	\$1,751,782	\$0	\$0	
Special Ed-SELPA Mental Health (Prop 98)	6512	\$0	\$0	\$0	\$0	\$0	
Classified Prof Development Block Grant	7311	\$0	\$0	\$0	\$0	\$0	
Low Performing Student Block Grant	7510	\$0	\$0	\$0	\$0	\$0	
ASES (Prop 49)	9020	\$0	\$173,835	\$173,835	\$0	\$0	
TUPE Consortium w/SCOE	9076	\$0	\$1,600	\$1,600	\$0	\$0	
Healthy Start	9215	\$0	\$42,633	\$42,633	\$0	\$0	
Sub-Total Restricted Sources		\$234,274	\$2,582,348	\$2,582,348	\$0	\$234,274	
Total General Fund		\$3,801,202	\$9,444,949	\$10,068,236	(\$623,287)	\$3,177,915	
OTHER FUNDS							
Charter School	09-0080	\$1,045,815	\$2,432,672	\$2,488,999	(\$56,327)	\$989,488	
Charter School-CA State Lottery	09-1100	\$286,471	\$62,500	\$87,853	(\$25,353)	\$261,118	
Charter School-EPA (Education Protection Act Prop 30)	09-1400	\$0	\$451,068	\$451,068	\$0	\$0	
Charter School-CA Clean Energy Jobs (Prop 39)	09-6230	\$0	\$0	\$0	\$0	\$0	
Charter School-CA State Lottery Restricted	09-6300	\$42,126	\$22,494	\$42,569	(\$20,075)	\$22,051	
Charter School-College Readiness	09-7338	\$0	\$0	\$0	\$0	\$0	
State Preschool CSPP	12-6105	\$0	\$208,474	\$208,474	\$0	\$0	
Preschool Center Based Reserve	12-6130	\$14,011	\$250	\$0	\$250	\$14,261	
Head Start	12-9011	\$29,014	\$485,482	\$485,482	\$0	\$29,014	
Head Start-Early	12-9012	\$28,064	\$490,192	\$490,192	\$0	\$28,064	
Cafeteria Fund	13-5310	\$235,784	\$518,900	\$499,213	\$19,687	\$255,471	
Cafeteria Fund	13-5320	\$113,777	\$77,000	\$68,870	\$8,130	\$121,907	
Deferred Maintenance Fund	14-0605	\$293,592	\$5,676	\$243,000	(\$237,324)	\$56,268	
Capital Facilities-Developer Fees Fund	25-9100	\$776,553	\$13,106	\$170,000	(\$156,894)	\$619,659	
Capital Facilities-RDA Pass Thru	25-9725	\$12,726	\$0	\$0	\$0	\$12,726	
County School Facilities Fund	35-7710	\$0	\$0	\$0	\$0	\$0	
Special Reserve Fund-Capital Projects	40-0002	\$201,147	\$8,896	\$20,000	(\$11,104)	\$190,043	
Special Reserve Fund-Charter Expansion	40-0018	\$756,908	\$112,120	\$112,120	\$0	\$756,908	
Bond Interest/Redemption Fund	51-0001	\$561,408	\$455,882	\$470,865	(\$14,983)	\$546,425	
Total Other Funds		\$4,397,397	\$5,344,712	\$5,838,705	(\$493,993)	\$3,903,403	
Grand Total-District		\$8,198,598	\$14,789,661	\$15,906,941	(\$1,117,280)	\$7,081,318	

Keyes Union School District
GENERAL FUND (FUND 01)
Combined Unrestricted and Restricted Resources
Revenue, Expenditures and Changes in Fund Balance
2020-21 Budget Adoption

	2019-20 Estimated Actuals Jun 30, 2020 (a)	2020-21 Approved Budget Jul 01, 2020 (b)	Increase/ (Decrease) (c) (c = b - a)	
A) REVENUES				
LCFF Sources	\$ 8,529,204	\$ 7,905,005	\$ (624,199)	-7.3%
Federal Revenues	562,568	572,031	\$ 9,463	1.7%
Other State Revenues	579,510	394,962	\$ (184,548)	-31.8%
Local Revenues	707,948	572,951	\$ (134,997)	-19.1%
TOTAL REVENUES	\$ 10,379,230	\$ 9,444,949	\$ (934,281)	-9.0%
B) EXPENDITURES				
Certificated Salaries	\$ 4,219,893	\$ 4,152,578	\$ (67,315)	-1.6%
Classified Salaries	1,649,894	1,704,294	\$ 54,400	3.3%
Employee Benefits	1,950,582	1,870,988	\$ (79,594)	-4.1%
Books and Supplies	342,380	447,168	\$ 104,788	30.6%
Services/Operating Expenses	1,842,027	1,789,800	\$ (52,227)	-2.8%
Capital Outlay	54,564	-	\$ (54,564)	-100.0%
Other Outgo	258,595	323,243	\$ 64,648	25.0%
Direct Support/Indirect Costs	(212,830)	(219,835)	\$ (7,005)	3.3%
TOTAL EXPENDITURES	\$ 10,105,105	\$ 10,068,236	\$ (36,869)	-0.4%
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES				
	\$ 274,125	\$ (623,287)	\$ (897,412)	-327.4%
D) OTHER FINANCING SOURCES/USES				
Interfund Transfer In	\$ -	\$ -		
Interfund Transfer Out	-	-		
Other Sources	-	-		
Contributions/Flexibility Transfers	-	-		
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -	\$ -	0.0%
E) NET INCREASE (DECREASE) IN FUND BALANCE				
	\$ 274,125	\$ (623,287)	\$ (897,412)	-327.4%
F) BEGINNING FUND BALANCE				
	\$ 3,527,077	\$ 3,801,202		
G) ENDING FUND BALANCE				
	\$ 3,801,202	\$ 3,177,915	\$ (623,287)	-16.4%

LCFF CALCULATIONS

Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target	\$ 8,473,093	\$ 8,503,006	\$ 8,628,669	\$ 8,866,983
Floor	8,225,351	8,252,431	8,252,431	8,252,431
<i>Remaining Need after Gap (informational only)</i>				
Current Year Gap Funding	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 8,473,093	\$ 8,503,006	\$ 8,628,669	\$ 8,866,983
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 6,458,918	\$ 5,790,508	\$ 5,796,035	\$ 5,796,035
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
8012 - EPA	896,833	896,833	896,833	896,833
<i>Local Revenue Sources:</i>				
8021 to 8048 - Property Taxes	1,605,827	1,541,782	1,541,782	1,541,782
8096 - In-Lieu of Property Taxes	(488,485)	(488,485)	(488,485)	(488,485)
<i>Property Taxes net of in-lieu</i>	<i>1,117,342</i>	<i>1,053,297</i>	<i>1,053,297</i>	<i>1,053,297</i>
TOTAL FUNDING	\$ 8,473,093	\$ 7,740,638	\$ 7,746,165	\$ 7,746,165

Change in Funding Over Prior Year:		\$ (732,455)	\$ 5,527	\$ -
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ESTIMATED Increase(decrease) in Funding over PY \$(732,455)

ENDING BALANCE AND RESERVES

Reserves are one-time funds that cannot support on-going types of expenditures. The state requires a minimum reserve balance of just 4%, but our Board policy states we maintain a reserve level of between 9% and 10%.

Components of the ending fund balance are designated for a specific purpose or assigned for a specific use. The District's estimated ending balance and reserves are summarized as follows:

2020-2021			
GENERAL FUND & COMPONENTS OF ENDING FUND BALANCE			
	Unrestricted	Restricted	Total General Fund
1 20/21 Beginning Balance	\$3,566,927	\$234,274	\$3,801,202
2 Projected Revenue	\$7,951,815	\$1,493,134	\$9,444,949
3 Projected Expenditures	\$7,485,888	\$2,582,348	\$10,068,236
4 Contributions/Transfers	(\$1,089,214)	\$1,089,214	\$0
5 Difference (revenue less expenditures)	(\$623,287)	\$0	(\$623,287)
6 20/21 Projected Ending Fund Balance	\$2,943,640	\$234,274	\$3,177,915
Components of Ending Fund Balance			
	Unrestricted	Restricted	Total General Fund
7 Projected Ending Fund Balance	\$2,943,640	\$234,274	\$3,177,915
8 9% - 10% Reserve	(\$956,482)		(\$956,482) 9.5%
9 Revolving Cash	(\$5,000)		(\$5,000)
10 MAA (Health Tech)	(\$44,900)		(\$44,900)
11 Technology	(\$391,319)		(\$391,319)
12 Textbooks/Supplies	(\$387,893)		(\$387,893)
13 Transportation	(\$22,276)		(\$22,276)
14 Lottery - site funds/teacher budgets/outdoor ed	(\$236,277)		(\$236,277)
15 Restricted Ending Balance		(\$234,274)	(\$234,274)
16 Total Assigned Balance	(\$2,044,147)	(\$234,274)	(\$2,278,421)
17 Total Unassigned/Unappropriated Balance	\$899,493	\$0	\$899,493 8.9%

Total Reserve by Percent: 18.4%

MULTI-YEAR PROJECTIONS

Combined Unrestricted & Restricted Resources	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
A. REVENUE			
1 LCFF Sources	\$ 7,905,005	\$ 7,910,532	\$ 7,910,532
2 Federal Revenue	\$ 572,031	\$ 572,031	\$ 572,031
3 Other State Revenue	\$ 394,962	\$ 394,962	\$ 394,962
4 Other Local Revenue	\$ 572,951	\$ 572,951	\$ 572,951
5 Contributions	\$ -	\$ -	\$ -
Total Revenue	\$ 9,444,949	\$ 9,450,476	\$ 9,450,476
B. EXPENDITURES			
1 Certificated Salaries	\$ 4,152,578	\$ 4,233,631	\$ 4,316,275
2 Classified Salaries	\$ 1,704,294	\$ 1,746,901	\$ 1,790,574
3 Employee Benefits	\$ 1,870,988	\$ 1,917,518	\$ 2,083,260
4 Books & Supplies	\$ 447,168	\$ 373,520	\$ 381,439
5 Services & Other Operating Exp.	\$ 1,789,800	\$ 1,820,763	\$ 1,859,363
6 Capital Outlay	\$ -	\$ -	\$ -
7 Other Outgo	\$ 323,243	\$ 328,835	\$ 335,806
8 Direct Support/Indirect Costs	\$ (219,835)	\$ (223,638)	\$ (228,379)
9 Other Financing Uses - Transfers Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,068,236	\$ 10,197,530	\$ 10,538,338
C NET INCREASE/(DECREASE) IN FUND BALANCE			
	\$ (623,287)	\$ (747,054)	\$ (1,087,862)
1 Other Sources/(Uses)			
2 Transfers In/(Out)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 3,801,202	\$ 3,177,915	\$ 2,430,861
ENDING FUND BALANCE	\$ 3,177,915	\$ 2,430,861	\$ 1,342,999
Total Available Reserves	18.43%	14.68%	7.56%

A1. Excludes on-going \$100,000 transfer to Fund 14 in all years.

A2. 2020-21 Funding based on same as prior year.

A3. 2020-21 Less \$162,188 Preschool students with disabilities; Less \$12,836 R 7388 COVID Response; Less \$2,700 R 6512 Mental Health. Less \$6,824 other one-time prior year revenue.

A4. 2020-21 less \$113,715 for one-time donations and rebates; Less \$13,005 sign rental and STRS Adjs.; Less \$7,000 reduced interest earned.

B1. 2020-21 Less one time cost of Interim Principal; Less cost of one teaching position \$87,445; Increase for step and column 2021-22 - 2022-23.

B2. 2020-21 -2022-23 Increase for step and column.

B3. 2020-21 Decreased for one-time Interim Principal & reduction of one teaching position; Increase for step and column changes in all years.

B4. 2020-21 Increased \$25,000 R 0042 one-time technology; \$20,000 R 0072 one-time exp for PY donations; \$70,000 R 0617 one-time instructional materials; Less \$10,000 misc. one-time exp.; 2021-22 Less \$80,000 for PY one-time exp. plus CPI of 1.73%; 2022-23 plus CPI of 2.12%.

B5. 2020-21 Less \$8,000 copier lease & maint. cost; Less \$4,862 VAPA contributions; Less \$5,000 legal expense; Less \$5,200 non-renewal of Discover Education contract; Less \$5,700 one-time exp. R 7311; Less \$6,225 non-renewal SARB contract; Less \$8,000 non-renewal PIQUE contract; Less \$10,000 Microsoft license fees; Less \$10,800 electricity cost; Less \$5,000 legal expense; Increased \$10,200 liability insurance premium; 2021-22 Add CPI 1.73%; 2022-23 Add CPI 2.12%.

B6. 2020-21 reduced for one-time cost in 2019-20.

B7. 2021-22 and 2022-23 Add 1.73% & 2.12% CPI

MULTI-YEAR PROJECTIONS – CONT.

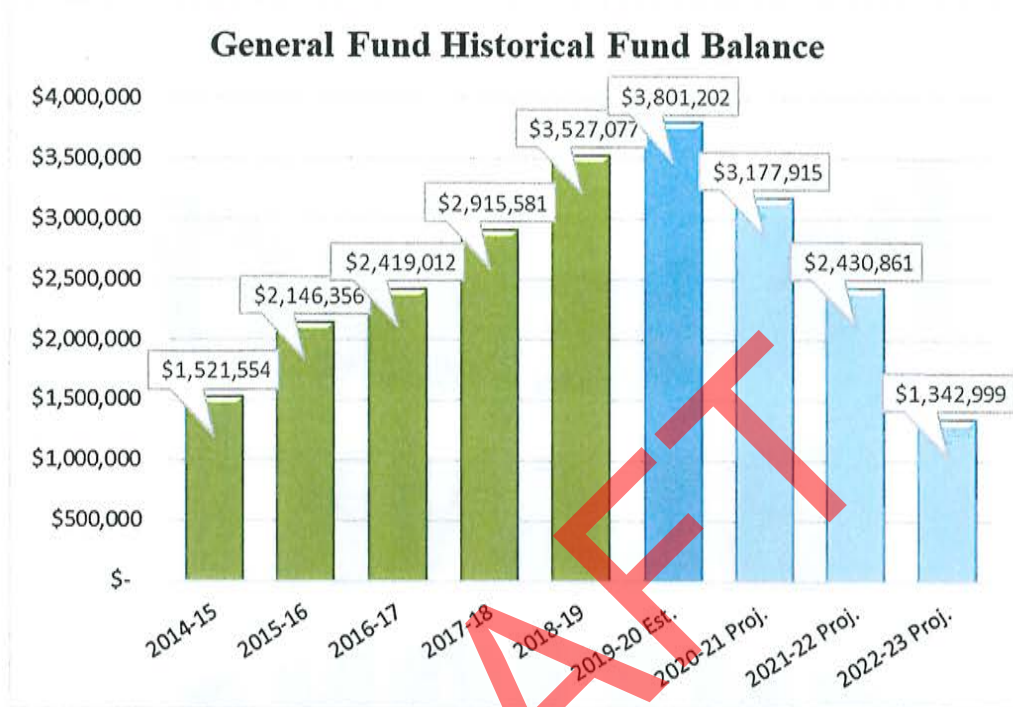
Unrestricted	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
REVENUE			
LCFF Sources	\$ 7,740,638	\$ 7,746,165	\$ 7,746,165
Federal Revenue	-	-	-
Other State Revenue	136,427	136,427	136,427
Other Local Revenue	74,750	74,750	74,750
Contributions	(1,089,214)	(1,143,757)	(1,216,432)
Total Revenue	\$ 6,862,601	\$ 6,813,585	\$ 6,740,910
EXPENDITURES			
Certificated Salaries	\$ 3,752,801	\$ 3,827,857	\$ 3,904,414
Classified Salaries	1,250,289	1,281,546	1,313,585
Employee Benefits	1,565,143	1,599,090	1,740,562
Books & Supplies	349,768	274,435	280,253
Services & Other Operating Exp.	758,575	771,698	788,058
Capital Outlay	-	-	-
Other Outgo	60,483	61,529	62,833
Direct Support/Indirect Costs	(251,171)	(255,516)	(260,933)
Other Financing Uses - Transfers Out	-	-	-
Total Expenditures	\$ 7,485,888	\$ 7,560,639	\$ 7,828,772
NET INCREASE/(DECREASE) IN FUND BALANCE			
Other Sources/(Uses)	\$ (623,287)	\$ (747,054)	\$ (1,087,862)
Transfers In/(Out)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 3,566,927	\$ 2,943,640	\$ 2,196,586
ENDING FUND BALANCE	\$ 2,943,640	\$ 2,196,586	\$ 1,108,724

Restricted	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
REVENUE			
LCFF Sources	\$ 164,367	\$ 164,367	\$ 164,367
Federal Revenue	572,031	572,031	572,031
Other State Revenue	258,535	258,535	258,535
Other Local Revenue	498,201	498,201	498,201
Contributions	1,089,214	1,143,757	1,216,432
Total Revenue	\$ 2,582,348	\$ 2,636,891	\$ 2,709,566
EXPENDITURES			
Certificated Salaries	\$ 399,777	\$ 405,774	\$ 411,861
Classified Salaries	454,005	465,355	476,989
Employee Benefits	305,845	318,428	342,698
Books & Supplies	97,400	99,085	101,186
Services & Other Operating Exp.	1,031,225	1,049,065	1,071,305
Capital Outlay	-	-	-
Other Outgo	262,760	267,306	272,973
Direct Support/Indirect Costs	31,336	31,878	32,554
Other Financing Uses - Transfers Out	-	-	-
Total Expenditures	\$ 2,582,348	\$ 2,636,891	\$ 2,709,566
NET INCREASE/(DECREASE) IN FUND BALANCE			
Other Sources/(Uses)	\$ -	\$ -	\$ -
Transfers In/(Out)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 234,274	\$ 234,274	\$ 234,274
ENDING FUND BALANCE	\$ 234,274	\$ 234,274	\$ 234,274

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	7,905,005.00	0.07%	7,910,532.00	0.00%	7,910,532.00
2. Federal Revenues	8100-8299	572,031.00	0.00%	572,031.00	0.00%	572,031.00
3. Other State Revenues	8300-8599	394,962.00	0.00%	394,962.00	0.00%	394,962.00
4. Other Local Revenues	8600-8799	572,951.00	0.00%	572,951.00	0.00%	572,951.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,444,949.00	0.06%	9,450,476.00	0.00%	9,450,476.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,152,578.00		4,233,631.00
b. Step & Column Adjustment				81,053.00		82,644.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,152,578.00	1.95%	4,233,631.00	1.95%	4,316,275.00
2. Classified Salaries						
a. Base Salaries				1,704,294.00		1,746,901.00
b. Step & Column Adjustment				42,607.00		43,673.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,704,294.00	2.50%	1,746,901.00	2.50%	1,790,574.00
3. Employee Benefits	3000-3999	1,870,988.00	2.49%	1,917,518.00	8.64%	2,083,260.00
4. Books and Supplies	4000-4999	447,168.00	-16.47%	373,520.00	2.12%	381,439.00
5. Services and Other Operating Expenditures	5000-5999	1,789,800.00	1.73%	1,820,763.00	2.12%	1,859,363.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	323,243.00	1.73%	328,835.00	2.12%	335,806.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(219,835.00)	1.73%	(223,638.00)	2.12%	(228,379.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,068,236.00	1.28%	10,197,530.00	3.34%	10,538,338.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(623,287.00)		(747,054.00)		(1,087,862.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,801,201.50		3,177,914.50		2,430,860.50
2. Ending Fund Balance (Sum lines C and D1)		3,177,914.50		2,430,860.50		1,342,998.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	234,274.36		234,274.36		234,274.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,082,665.08		694,772.08		306,879.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	956,482.00		967,820.00		796,845.14
2. Unassigned/Unappropriated	9790	899,493.06		528,994.06		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,177,914.50		2,430,860.50		1,342,998.50

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	956,482.00		967,820.00		796,845.14
c. Unassigned/Unappropriated	9790	899,493.06		528,994.06		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 a thru E2c)		1,855,975.06		1,496,814.06		796,845.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.43%		14.68%		7.56%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		736.20		736.13		736.13
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,068,236.00		10,197,530.00		10,538,338.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,068,236.00		10,197,530.00		10,538,338.00
d. Reserve Standard Percentage Level (Refer to Form 01 CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		402,729.44		407,901.20		421,533.52
f. Reserve Standard - By Amount (Refer to Form 01 CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		402,729.44		407,901.20		421,533.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

HISTORICAL FUND BALANCE



Spike in 2019-2020 Ending Fund Balance

- 2019-20 released cost of planned textbook adoption.
- 2019-20 released expected supply and operating cost savings from closing school in March.

2020-2021 Budget Reductions

- Reduced \$387,893 - textbook adoptions – one time savings
- Reduced \$100,000 – annual deferred maintenance transfer – on going
- Reduced \$126,135 - STRS/PERS buydown – on going
- Reduced \$87,445 for one teaching position – on going



KEYES TO LEARNING CHARTER SCHOOL (Fund 09)

Adopted Budget includes 5 Furlough Days for all staff

REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE 2020/21 Budget Development

	Projected Year Totals 2020 - 2021
A) REVENUES	
LCFF Sources	\$ 2,850,524
Federal Revenues	\$ -
Other State Revenues	\$ 118,210
Local Revenues	\$ -
TOTAL REVENUES	\$ 2,968,734
B) EXPENDITURES	
Certificated Salaries	\$ 1,212,820
Classified Salaries	\$ 204,835
Employee Benefits	\$ 408,384
Books and Supplies	\$ 158,569
Services and Operating Expenses	\$ 837,251
Capital Outlay	\$ -
Other Outgo	\$ -
Direct Support/Indirect Costs	\$ 136,510
TOTAL EXPENDITURES	\$ 2,958,369
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ 10,365
D) OTHER FINANCING SOURCES/USES	
Interfund Transfer In	\$ -
Interfund Transfer Out	\$ 112,120
Contributions	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (112,120)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$ (101,755)
F) BEGINNING FUND BALANCE	\$ 1,374,776
G) ENDING FUND BALANCE	\$ 1,273,021
H) COMPONENTS OF ENDING FUND BALANCE	
a) Nonspendable	5,000
b) Restricted	22,416
c) Committed	-
d) Assigned:	
Reserve	456,510
Debt Svc. For Facilities Expansion	527,978
Technology/Curriculum/PD	261,118
e) Unassigned/Unappropriated	0

KEYES TO LEARNING CHARTER SCHOOL (Fund 09)

KEYES TO LEARNING CHARTER SCHOOL ACTUAL AND PROJECTED ENROLLMENT BY GRADE LEVEL 2014-15 to 2022-23

CBEDS Actual Enrollm GRADE LEVEL	14/15	15/16	16/17	17/18	18/19	19/20	Projected Enrollment		
							20/21	21/22	22/23
TK & K	33	39	33	28	32	29	<i>29</i>	<i>29</i>	<i>29</i>
1	28	27	32	28	21	27	<i>27</i>	<i>27</i>	<i>27</i>
2	27	29	31	30	27	27	<i>27</i>	<i>27</i>	<i>27</i>
3	30	28	28	31	29	27	<i>27</i>	<i>27</i>	<i>27</i>
Subtotal *TK-3	118	123	124	117	109	110	<i>110</i>	<i>110</i>	<i>110</i>
4	27	29	29	30	32	29	<i>29</i>	<i>29</i>	<i>29</i>
5	26	27	32	28	29	30	<i>30</i>	<i>30</i>	<i>30</i>
6	30	28	32	33	30	30	<i>30</i>	<i>30</i>	<i>30</i>
Subtotal 4-6	83	84	93	91	91	89	<i>89</i>	<i>89</i>	<i>89</i>
7	20	23	30	31	31	22	<i>22</i>	<i>22</i>	<i>22</i>
8	28	19	30	29	27	34	<i>34</i>	<i>34</i>	<i>34</i>
Subtotal 7-8	48	42	60	60	58	56	<i>56</i>	<i>56</i>	<i>56</i>
9	29	25	21	24	22	27	<i>27</i>	<i>27</i>	<i>27</i>
10	19	23	27	22	18	19	<i>19</i>	<i>19</i>	<i>19</i>
11	22	18	24	27	20	21	<i>21</i>	<i>21</i>	<i>21</i>
12	29	21	19	20	25	21	<i>21</i>	<i>21</i>	<i>21</i>
Subtotal 9-12	99	87	91	93	85	88	<i>88</i>	<i>88</i>	<i>88</i>
Total Enrollment*	348	336	368	361	343	343	<i>343</i>	<i>343</i>	<i>343</i>
Year to Year Total -/+		(12)	32	25	(25)	0	<i>0</i>	<i>0</i>	<i>0</i>
% Change		-3.45%	9.52%	-1.90%	-6.79%	-4.99%	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>

Italics - Projected

Source: Actual enrollment from 2014-15 to 2019-20 is from California Department of Education (Dataquest).
Projected enrollment for Subsequent Years (2020-21 through 2022-23) is based on enrollment estimates.

KEYES TO LEARNING CHARTER SCHOOL (Fund 09)

Multi Year Projections

Keyes to Learning Charter	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
A. REVENUE			
1 LCFF Sources	\$ 2,850,524	\$ 2,846,573	\$ 2,846,573
2 Federal Revenue	\$ -	\$ -	\$ -
3 Other State Revenue	\$ 93,210	\$ 93,210	\$ 93,210
4 Other Local Revenue	\$ 25,000	\$ 25,000	\$ 25,000
5 Contributions	\$ -	\$ -	\$ -
Total Revenue	\$ 2,968,734	\$ 2,964,783	\$ 2,964,783
B. EXPENDITURES			
1 Certificated Salaries	\$ 1,212,820	\$ 1,231,012	\$ 1,249,477
2 Classified Salaries	\$ 204,835	\$ 209,956	\$ 215,205
3 Employee Benefits	\$ 408,384	\$ 412,407	\$ 449,756
4 Books & Supplies	\$ 158,569	\$ 161,312	\$ 164,732
5 Services & Other Operating Exp.	\$ 837,251	\$ 851,735	\$ 869,792
6 Capital Outlay	\$ -	\$ -	\$ -
7 Other Outgo	\$ -	\$ -	\$ -
8 Direct Support/Indirect Costs	\$ 136,510	\$ 138,872	\$ 141,816
9 Other Financing Uses - Transfers Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,958,369	\$ 3,005,295	\$ 3,090,778
C NET INCREASE/(DECREASE) IN FUND BALANCE			
	\$ 10,365	\$ (40,512)	\$ (125,995)
1 Other Sources/(Uses)			
2 Transfers In/(Out)	\$ (112,120)	\$ (112,120)	\$ (112,120)
BEGINNING FUND BALANCE	\$ 1,374,776	\$ 1,273,021	\$ 1,120,390
ENDING FUND BALANCE	\$ 1,273,021	\$ 1,120,390	\$ 882,275
Reserve	\$ 463,344	\$ 478,610	
Technology	\$ 261,118	\$ 261,118	
Unallocated	\$ 395,928	\$ 378,662	\$ 142,547

Multi Year Projections include 5 Furlough Days for all Staff

B1. 2021-22 Add \$18,192 for step/column; 2022-23 Add \$18,465 for step/column.

B2. 2021-22 Add \$5,121 for step/column; 2022-23 Add \$5,249 for step/column

B3. 2021-22 and 2022-23 Increased for STRS/PERS and Salary Adjustments.

B4. 2021-22 Add CPI of 1.73%; 2022-23 Add CPI of 2.12%

B5. 2021-22 Add CPI of 1.73%; 2022-23 Add CPI of 2.12%

B8. 2021-22 Add CPI of 1.73%; 2022-23 Add CPI of 2.12%

C2. Debt Service Payments



ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Keyes District Office

Place: Keyes District Office

Date: June 18, 2020

Date: June 23, 2020

Time: 07:00 AM

Adoption Date: June 23, 2020

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Stephanie Morris

Telephone: (209) 669-2921

Title: Chief Business Official

E-mail: smorris@keyes.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Not Applicable	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

DRAFT

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Stephanie Morris

Title: Chief Business Official

Telephone: (209) 669-2921

E-mail: smorris@keyes.k12.ca.us

WAGE LEAF
BALANCE
INTEREST ON BALANCE

DRAFT

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
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	344.46	344.46	344.46	344.46	344.46	344.46
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)	344.46	344.46	344.46	344.46	344.46	344.46
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	344.46	344.46	344.46	344.46	344.46	344.46

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	736.20	736.20	736.20	736.20	736.20	736.20
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)	736.20	736.20	736.20	736.20	736.20	736.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	0.90	0.90	0.90	0.90	0.90	0.90
c. Special Education-NPS/LCI	5.62	5.62	5.62	5.62	5.62	5.62
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.52	6.52	6.52	6.52	6.52	6.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	742.72	742.72	742.72	742.72	742.72	742.72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balance - Previous	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
8010-8019	Principal Apportionment		0.00	326,446.00	893,698.00	587,603.00	587,603.00	893,697.00	587,603.00	555,697.00
8020-8079	Property Taxes		0.00	0.00	0.00	0.00	0.00	955,038.00	(23,508.00)	10,574.00
8060-8099	Miscellaneous Funds		0.00	(25,593.00)	(51,187.00)	(134,124.00)	(34,124.00)	(34,124.00)	58,013.00	(34,124.00)
8100-8299	Federal Revenue		0.00	0.00	0.00	95,985.00	0.00	0.00	85,403.00	0.00
8300-8599	Other State Revenue		0.00	7,900.00	5,747.00	0.00	145,307.00	16,809.00	35,082.00	0.00
8600-8799	Other Local Revenue		0.00	134,950.00	37,756.00	70,195.00	57,864.00	38,089.00	64,050.00	50,760.00
8910-8929	Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS										
C. DISBURSEMENTS										
1000-1999	Certificated Salaries		47,560.00	334,344.00	338,396.00	354,498.00	357,766.00	361,582.00	350,864.00	353,897.00
2000-2999	Classified Salaries		59,547.00	132,758.00	141,821.00	140,234.00	136,496.00	138,654.00	140,494.00	133,258.00
3000-3999	Employee Benefits		78,864.00	168,570.00	162,834.00	168,880.00	168,839.00	167,545.00	163,765.00	168,233.00
4000-4999	Books and Supplies		6,236.00	67,220.00	28,100.00	37,301.00	14,339.00	23,177.00	17,257.00	29,342.00
5000-5999	Services		153,020.00	87,936.00	63,283.00	112,263.00	160,000.00	60,000.00	350,000.00	65,000.00
6000-6599	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6599	Other Outgo		(1,094.00)	1,886.00	3,034.00	(11,852.00)	27,892.00	9,618.00	10,277.00	9,023.00
7000-7499	Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7600-7629	All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	Other		344,133.00	799,614.00	737,468.00	801,324.00	865,332.00	760,576.00	1,032,457.00	756,753.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
9111-9199	Cash Not In Treasury		5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9200-9299	Accounts Receivable		1,347,242.00	500,000.00	89,466.00	0.00	0.00	0.00	0.00	0.00
9310	Due From Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9320	Stores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9330	Prepaid Expenditures		9,028.00	0.00	0.00	8,910.00	0.00	0.00	0.00	0.00
9340	Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9490	Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL										
Liabilities and Deferred Inflows										
9500-9599	Accounts Payable		297,682.00	(11,247.00)	225.00	(132.00)	2,994.00	(16.00)	(140.00)	0.00
9610	Due To Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9640	Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9650	Unearned Revenues		40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9690	Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL										
Nonoperating										
9910	Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)										
			67,684.00	164,336.00	237,787.00	(172,623.00)	(111,676.00)	1,108,959.00	(225,674.00)	(175,846.00)
F. ENDING CASH (A + E)			2,790,163.00	2,954,499.00	3,192,286.00	3,019,663.00	2,907,987.00	4,016,946.00	3,791,272.00	3,615,426.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	MONTH					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	3,515,426.00	3,585,003.00	3,358,210.00	2,407,236.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources	8010-8019	808,814.00	0.00	0.00	0.00	1,446,180.00	6,687,341.00	
Principal Apportionment	8020-8079	0.00	641,175.00	(76,244.00)	34,747.00	0.00	1,541,782.00	
Property Taxes	8080-8099	(64,158.00)	(42,079.00)	(42,079.00)	(8,795.00)	0.00	(324,118.00)	
Miscellaneous Funds	8100-8299	58,951.00	737.00	0.00	0.00	108,256.00	572,031.00	
Federal Revenue	8300-8699	42,277.00	83,934.00	30,174.00	0.00	330,965.00	394,962.00	
Other State Revenue	8600-8799	50,843.00	87,129.00	48,792.00	(45,887.00)	0.00	572,951.00	
Other Local Revenue	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources		876,827.00	760,896.00	(41,357.00)	(19,635.00)	1,903,123.00	9,444,949.00	
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	357,276.00	351,157.50	367,152.00	427,928.00	150,000.00	4,152,578.00	
Classified Salaries	2000-2999	136,039.00	135,936.00	137,605.00	201,452.00	70,000.00	1,704,294.00	
Employee Benefits	3000-3999	168,822.00	166,293.00	169,504.00	120,939.00	0.00	1,870,988.00	
Books and Supplies	4000-4999	27,880.00	24,217.00	32,313.00	62,104.00	77,682.00	447,168.00	
Services	5000-5999	200,000.00	258,621.00	196,948.00	38,035.00	44,694.00	1,789,800.00	
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499	17,512.00	51,107.00	6,095.00	(19,890.00)	0.00	103,408.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		907,329.00	987,689.00	909,617.00	830,568.00	342,376.00	10,068,236.00	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	1,347,242.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	9,028.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	5,000.00	1,361,270.00	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	(79.00)	0.00	0.00	0.00	0.00	297,682.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	40,000.00	
Deferred Inflows of Resources	9690	(79.00)	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(79.00)	0.00	0.00	0.00	0.00	337,682.00	
Nonoperating								
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		79.00	0.00	0.00	0.00	5,000.00	1,023,588.00	
E. NET INCREASE/DECREASE (B - C + D)		(30,423.00)	(226,793.00)	(950,974.00)	(850,203.00)	1,565,747.00	(623,287.00)	
F. ENDING CASH (A + E)		3,585,003.00	3,358,210.00	2,407,236.00	1,557,033.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							3,122,780.00	

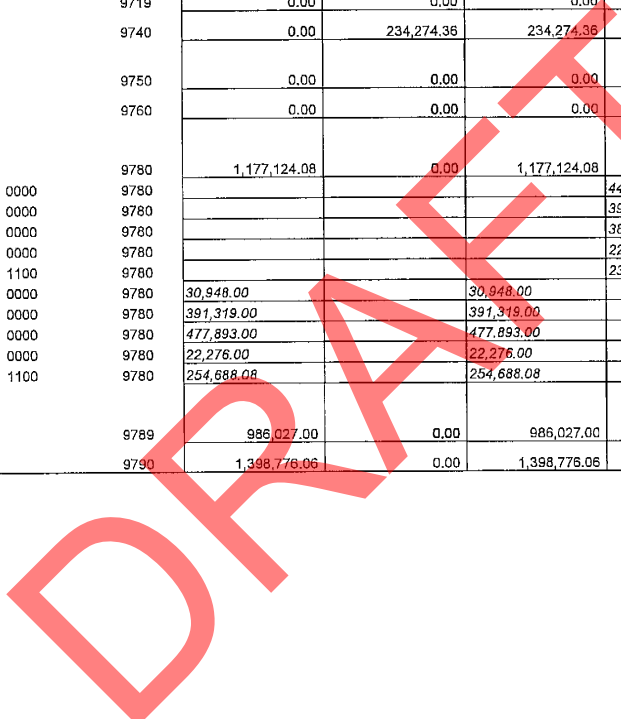
ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balance (Ref Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			1,557,033.00	866,520.00	1,422,420.00	2,315,043.00	2,006,543.00	1,872,043.00	2,952,943.00	2,629,443.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	300,000.00	800,000.00	500,000.00	600,000.00	900,000.00	550,000.00	550,000.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	955,000.00	(25,000.00)	10,000.00
Miscellaneous Funds	8080-8089		0.00	(25,000.00)	(50,000.00)	(130,000.00)	(30,000.00)	(30,000.00)	50,000.00	(30,000.00)
Federal Revenue	8100-8299		0.00	0.00	0.00	95,000.00	0.00	0.00	85,000.00	0.00
Other State Revenue	8300-8599		0.00	8,000.00	5,000.00	0.00	145,000.00	16,000.00	35,000.00	0.00
Other Local Revenue	8600-8799		0.00	134,000.00	34,000.00	70,000.00	57,000.00	38,000.00	64,000.00	50,000.00
Interfund Transfers In	8910-8929		0.00							
All Other Financing Sources	8930-8979		0.00							
TOTAL RECEIPTS			0.00	417,000.00	789,000.00	535,000.00	772,000.00	1,879,000.00	759,000.00	580,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		50,000.00	374,000.00	374,000.00	374,000.00	374,000.00	374,000.00	374,000.00	374,000.00
Classified Salaries	2000-2999		60,000.00	151,500.00	151,500.00	151,500.00	151,500.00	151,500.00	151,500.00	151,500.00
Employee Benefits	3000-3999		80,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00
Books and Supplies	4000-4999		6,232.00	67,000.00	28,000.00	37,000.00	14,000.00	23,000.00	17,000.00	9,000.00
Services	5000-5999		153,000.00	87,000.00	63,000.00	112,000.00	160,000.00	60,000.00	350,000.00	65,000.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		(1,985.00)	1,600.00	3,000.00	(11,000.00)	27,000.00	9,600.00	10,000.00	9,000.00
Interfund Transfers Out	7600-7629		0.00							
All Other Financing Uses	7630-7699		0.00							
TOTAL DISBURSEMENTS			348,137.00	861,100.00	799,500.00	843,500.00	906,500.00	798,100.00	1,082,500.00	788,500.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	5,000.00								
Accounts Receivable	9200-9299	1,903,123.00		1,000,000.00	903,123.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,908,123.00	0.00	1,000,000.00	903,123.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		342,376.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690		342,376.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		342,376.00	342,376.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,565,747.00	(342,376.00)	1,000,000.00	903,123.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(690,513.00)	555,900.00	892,623.00	(308,500.00)	(308,500.00)	(134,500.00)	1,080,900.00	(323,500.00)	(208,500.00)
F. ENDING CASH (A + E)		866,520.00	1,422,420.00	2,315,043.00	2,006,543.00	1,872,043.00	2,952,943.00	2,629,443.00	2,420,943.00	2,420,943.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	CASH FLOW					TOTAL	ADJUSTMENTS	ACCRAUALS	BUDGET
		March	April	May	June	June				
A. BEGINNING CASH	JUNE	2,420,943.00	2,389,443.00	2,171,943.00	1,243,003.00					
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019	800,000.00	0.00	0.00	0.00	1,692,868.00		1,692,868.00	6,692,868.00	
Principal Apportionment	8020-8079	0.00	640,000.00	(75,000.00)	36,782.00	0.00		0.00	1,541,782.00	
Property Taxes	8080-8099	(50,000.00)	(15,000.00)	(14,118.00)	0.00	0.00		0.00	(324,118.00)	
Miscellaneous Funds	8100-8299	58,000.00	0.00	0.00	0.00	334,031.00		334,031.00	572,031.00	
Federal Revenue	8300-8599	40,000.00	90,000.00	30,000.00	0.00	25,962.00		25,962.00	394,962.00	
Other State Revenue	8600-8799	50,000.00	67,000.00	45,000.00	(36,049.00)	0.00		0.00	572,951.00	
Other Local Revenue	8910-8929								0.00	
Interfund Transfers In	8930-8979								0.00	
All Other Financing Sources									0.00	
TOTAL RECEIPTS		898,000.00	782,000.00	(14,118.00)	733.00	2,052,861.00	0.00	2,052,861.00	9,450,476.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	374,000.00	374,000.00	374,000.00	376,275.00	150,000.00		150,000.00	4,316,275.00	
Classified Salaries	2000-2999	151,500.00	151,500.00	151,500.00	145,574.00	70,000.00		70,000.00	1,790,574.00	
Employee Benefits	3000-3999	180,000.00	180,000.00	180,000.00	203,260.00	0.00		0.00	2,083,260.00	
Books and Supplies	4000-4999	7,000.00	4,000.00	7,000.00	86,808.00	0.00		0.00	376,040.00	
Services	5000-5999	200,000.00	250,000.00	200,000.00	114,363.00	45,000.00		45,000.00	1,859,363.00	
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Other Outgo	7000-7499	17,000.00	40,000.00	2,322.00	0.00	0.00		0.00	107,427.00	
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS		928,500.00	999,500.00	914,822.00	926,280.00	335,000.00	0.00	335,000.00	10,632,939.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199				5,000.00	0.00		0.00	5,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00		0.00	1,909,123.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	1,909,123.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00		0.00	342,376.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	342,376.00	
Nonoperating										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	1,565,747.00	
E. NET INCREASE/DECREASE (B - C + D)		(31,500.00)	(217,500.00)	(928,940.00)	(920,547.00)	1,717,861.00		1,717,861.00	(1,082,463.00)	
F. ENDING CASH (A + E)		2,389,443.00	2,171,943.00	1,243,003.00	322,456.00					
G. ENDING CASH, PLUS CASH ACCRAUALS AND ADJUSTMENTS									2,040,317.00	

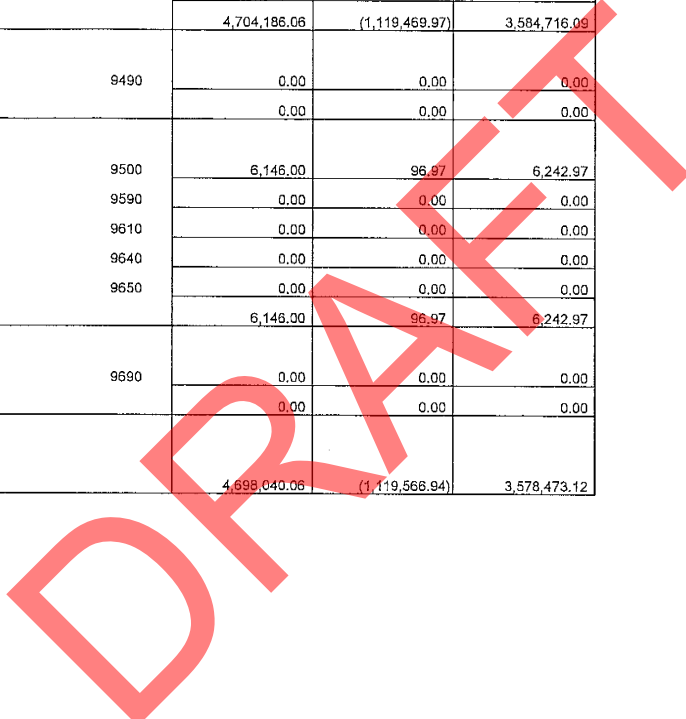
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,364,837.00	164,367.00	8,529,204.00	7,740,638.00	164,367.00	7,905,005.00	-7.3%
2) Federal Revenue		8100-8299	0.00	562,568.00	562,568.00	0.00	572,031.00	572,031.00	1.7%
3) Other State Revenue		8300-8599	301,884.00	277,626.00	579,510.00	136,427.00	258,535.00	394,962.00	-31.8%
4) Other Local Revenue		8600-8799	218,610.00	489,338.00	707,948.00	74,750.00	498,201.00	572,951.00	-19.1%
5) TOTAL, REVENUES			8,885,331.00	1,493,899.00	10,379,230.00	7,951,815.00	1,493,134.00	9,444,949.00	-9.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,816,034.00	403,859.00	4,219,893.00	3,752,801.00	399,777.00	4,152,578.00	-1.6%
2) Classified Salaries		2000-2999	1,213,468.00	436,426.00	1,649,894.00	1,250,289.00	454,005.00	1,704,294.00	3.3%
3) Employee Benefits		3000-3999	1,647,937.00	302,645.00	1,950,582.00	1,565,143.00	305,845.00	1,870,988.00	-4.1%
4) Books and Supplies		4000-4999	260,647.80	81,732.00	342,379.80	349,768.00	97,400.00	447,168.00	30.6%
5) Services and Other Operating Expenditures		5000-5999	698,364.96	1,143,662.24	1,842,027.20	758,575.00	1,031,225.00	1,789,800.00	-2.8%
6) Capital Outlay		6000-6999	54,564.00	0.00	54,564.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	74,835.00	183,760.00	258,595.00	60,483.00	262,760.00	323,243.00	25.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(242,196.00)	29,366.00	(212,830.00)	(251,171.00)	31,336.00	(219,835.00)	3.3%
9) TOTAL, EXPENDITURES			7,523,654.76	2,581,450.24	10,105,105.00	7,485,868.00	2,582,348.00	10,068,236.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,361,676.24	(1,087,551.24)	274,125.00	465,927.00	(1,089,214.00)	(623,287.00)	-327.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,114,694.00)	1,114,694.00	0.00	(1,089,214.00)	1,089,214.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,114,694.00)	1,114,694.00	0.00	(1,089,214.00)	1,089,214.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			246,982.24	27,142.76	274,125.00	(623,287.00)	0.00	(623,287.00)	-327.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,319,944.90	207,131.60	3,527,076.50	3,566,927.14	234,274.36	3,801,201.50	7.8%
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)			3,319,944.90	207,131.60	3,527,076.50	3,566,927.14	234,274.36	3,801,201.50	7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,319,944.90	207,131.60	3,527,076.50	3,566,927.14	234,274.36	3,801,201.50	7.8%
2) Ending Balance, June 30 (E + F1e)			3,566,927.14	234,274.36	3,801,201.50	2,943,640.14	234,274.36	3,177,914.50	-16.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	234,274.36	234,274.36	0.00	234,274.36	234,274.36	0.0%
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	1,177,124.08	0.00	1,177,124.08	1,082,665.08	0.00	1,082,665.08	-8.0%
0032-MAA (Medical Activities)	0000	9780				44,900.00		44,900.00	
0042-Technology	0000	9780				391,319.00		391,319.00	
0617-Textbooks/Supplies	0000	9780				387,893.00		387,893.00	
0655-Transportation	0000	9780				22,276.00		22,276.00	
Lottery-Outdoor Ed & Athletics	1100	9780				236,277.08		236,277.08	
0032-MAA (Medical Activities)	0000	9780	30,948.00		30,948.00				
0042-Technology	0000	9780	391,319.00		391,319.00				
0617-Textbooks/Supplies	0000	9780	477,893.00		477,893.00				
0655-Transportation	0000	9780	22,276.00		22,276.00				
Lottery-Outdoor Ed & Athletics	1100	9780	254,688.08		254,688.08				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	986,027.00	0.00	986,027.00	956,482.00	0.00	956,482.00	-3.0%
Unassigned/Unappropriated Amount		9790	1,398,776.06	0.00	1,398,776.06	899,493.06	0.00	899,493.06	-35.7%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,639,186.06	(1,119,469.97)	3,519,716.09				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	60,000.00	0.00	60,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,704,186.06	(1,119,469.97)	3,584,716.09				
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	6,146.00	96.97	6,242.97				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			6,146.00	96.97	6,242.97				
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 (G9 + H2) - (I6 + J2)			4,698,040.06	(1,119,566.94)	3,578,473.12				



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	6,458,918.00	0.00	6,458,918.00	5,790,508.00	0.00	5,790,508.00	-10.3%
Education Protection Account State Aid - Current Year		8012	896,833.00	0.00	896,833.00	896,833.00	0.00	896,833.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	4,768.00	0.00	4,768.00	4,768.00	0.00	4,768.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	612.00	0.00	612.00	612.00	0.00	612.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,565,972.00	0.00	1,565,972.00	1,565,972.00	0.00	1,565,972.00	0.0%
Unsecured Roll Taxes		8042	80,765.00	0.00	80,765.00	80,765.00	0.00	80,765.00	0.0%
Prior Years' Taxes		8043	865.00	0.00	865.00	865.00	0.00	865.00	0.0%
Supplemental Taxes		8044	34,723.00	0.00	34,723.00	34,723.00	0.00	34,723.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(145,923.00)	0.00	(145,923.00)	(145,923.00)	0.00	(145,923.00)	0.0%
Community Redevelopment Funds (SB 617/699/1892)		8047	64,045.00	0.00	64,045.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,961,578.00	0.00	8,961,578.00	8,229,123.00	0.00	8,229,123.00	-8.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(100,000.00)		(100,000.00)	0.00		0.00	-100.0%
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	(496,741.00)	0.00	(496,741.00)	(488,485.00)	0.00	(488,485.00)	-1.7%
Property Taxes Transfers		8097	0.00	164,367.00	164,367.00	0.00	164,367.00	164,367.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,364,837.00	164,367.00	8,529,204.00	7,740,638.00	164,367.00	7,905,005.00	-7.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	169,624.00	169,624.00	0.00	201,703.00	201,703.00	18.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		269,499.00	269,499.00		269,499.00	269,499.00	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		57,189.00	57,189.00		41,037.00	41,037.00	-28.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		46,459.00	46,459.00		39,995.00	39,995.00	-13.9%
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		19,797.00	19,797.00		19,797.00	19,797.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	562,568.00	562,568.00	0.00	572,031.00	572,031.00	1.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	23,788.00	0.00	23,788.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	113,097.00	44,022.00	157,119.00	112,639.00	40,467.00	153,106.00	-2.6%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	164,999.00	233,604.00	398,603.00	23,788.00	218,068.00	241,856.00	-39.3%
TOTAL, OTHER STATE REVENUE			301,884.00	277,626.00	579,510.00	136,427.00	258,535.00	394,962.00	-31.8%

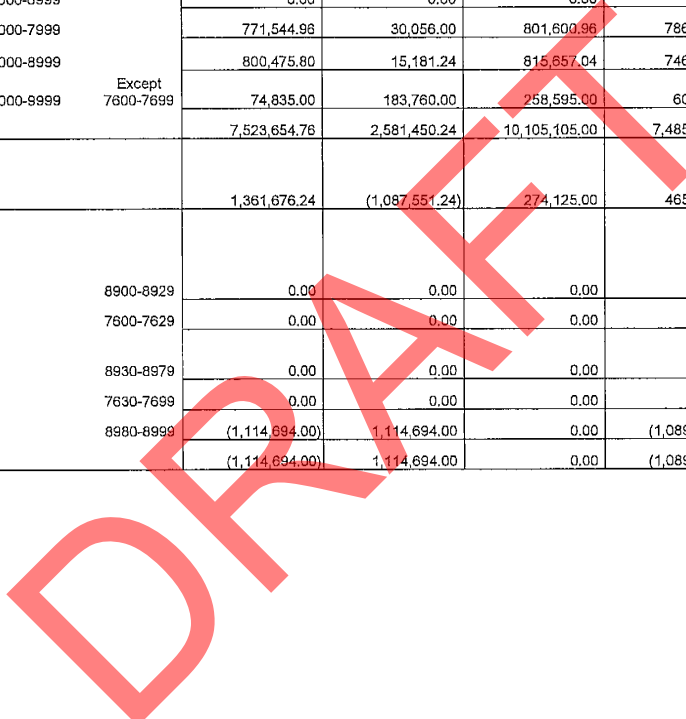
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	363.00	0.00	363.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	62,000.00	0.00	62,000.00	55,000.00	0.00	55,000.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	156,247.00	0.00	156,247.00	19,750.00	0.00	19,750.00	-87.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		64,489.00	64,489.00		64,489.00	64,489.00	0.0%
From County Offices	6500	8792		424,849.00	424,849.00		433,712.00	433,712.00	2.1%
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			218,610.00	489,338.00	707,948.00	74,750.00	498,201.00	572,951.00	-19.1%
TOTAL, REVENUES			8,885,331.00	1,493,899.00	10,379,230.00	7,951,815.00	1,493,134.00	9,444,949.00	-9.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,078,088.00	344,540.00	3,422,628.00	3,124,009.00	319,661.00	3,443,670.00	0.6%
Certificated Pupil Support Salaries		1200	112,373.00	16,955.00	129,328.00	96,604.00	36,482.00	133,086.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	625,573.00	42,364.00	667,937.00	532,186.00	43,634.00	575,822.00	-13.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,816,034.00	403,859.00	4,219,893.00	3,752,801.00	399,777.00	4,152,578.00	-1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	162,074.00	354,721.00	516,795.00	175,033.00	378,119.00	553,152.00	7.0%
Classified Support Salaries		2200	367,037.00	21,494.00	388,531.00	374,862.00	21,419.00	396,281.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	195,143.00	35,667.00	230,810.00	198,901.00	29,605.00	228,506.00	-1.0%
Clerical, Technical and Office Salaries		2400	414,320.00	0.00	414,320.00	421,436.00	0.00	421,436.00	1.7%
Other Classified Salaries		2900	74,894.00	24,544.00	99,438.00	80,057.00	24,862.00	104,919.00	5.5%
TOTAL, CLASSIFIED SALARIES			1,213,468.00	436,426.00	1,649,894.00	1,250,289.00	454,005.00	1,704,294.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	656,477.00	69,294.00	725,771.00	598,814.00	61,329.00	660,143.00	-9.0%
PERS		3201-3202	255,609.00	78,378.00	333,987.00	266,325.00	87,257.00	353,582.00	5.9%
OASDI/Medicare/Alternative		3301-3302	159,031.00	41,149.00	200,180.00	152,832.00	41,724.00	194,556.00	-2.8%
Health and Welfare Benefits		3401-3402	476,299.00	98,829.00	575,128.00	442,410.00	99,285.00	541,695.00	-5.8%
Unemployment Insurance		3501-3502	2,593.00	433.00	3,026.00	2,504.00	427.00	2,931.00	-3.1%
Workers' Compensation		3601-3602	86,008.00	14,382.00	100,390.00	91,488.00	15,643.00	107,131.00	6.7%
OPEB, Allocated		3701-3702	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,920.00	180.00	6,100.00	4,770.00	180.00	4,950.00	-18.9%
TOTAL, EMPLOYEE BENEFITS			1,647,937.00	302,645.00	1,950,582.00	1,565,143.00	305,845.00	1,870,988.00	-4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	12,139.00	10,243.00	22,382.00	85,249.00	40,467.00	125,716.00	461.7%
Books and Other Reference Materials		4200	0.00	1,493.00	1,493.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	181,057.80	64,880.00	245,937.80	200,019.00	56,933.00	256,952.00	4.5%
Noncapitalized Equipment		4400	67,451.00	5,116.00	72,567.00	64,500.00	0.00	64,500.00	-11.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			260,647.80	81,732.00	342,379.80	349,768.00	97,400.00	447,168.00	30.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	27,000.00	1,526,245.00	1,553,245.00	25,616.00	1,437,153.00	1,462,769.00	-5.8%
Travel and Conferences		5200	14,134.96	9,213.00	23,347.96	10,210.00	80.00	10,290.00	-55.9%
Dues and Memberships		5300	10,579.00	0.00	10,579.00	10,499.00	0.00	10,499.00	-0.8%
Insurance		5400 - 5450	70,697.00	0.00	70,697.00	82,272.00	0.00	82,272.00	16.4%
Operations and Housekeeping Services		5500	219,477.00	0.00	219,477.00	210,097.00	0.00	210,097.00	-4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,520.00	437.00	83,957.00	73,009.00	437.00	73,446.00	-12.5%
Transfers of Direct Costs		5710	(12,340.00)	12,340.00	0.00	(12,340.00)	12,340.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(123,619.00)	(500,354.00)	(623,973.00)	(35,496.00)	(509,665.00)	(545,161.00)	-12.6%
Professional/Consulting Services and Operating Expenditures		5800	371,501.00	95,781.24	467,282.24	362,808.00	90,880.00	453,688.00	-2.9%
Communications		5900	37,415.00	0.00	37,415.00	31,900.00	0.00	31,900.00	-14.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			698,364.96	1,143,662.24	1,842,027.20	758,575.00	1,031,225.00	1,789,800.00	-2.8%

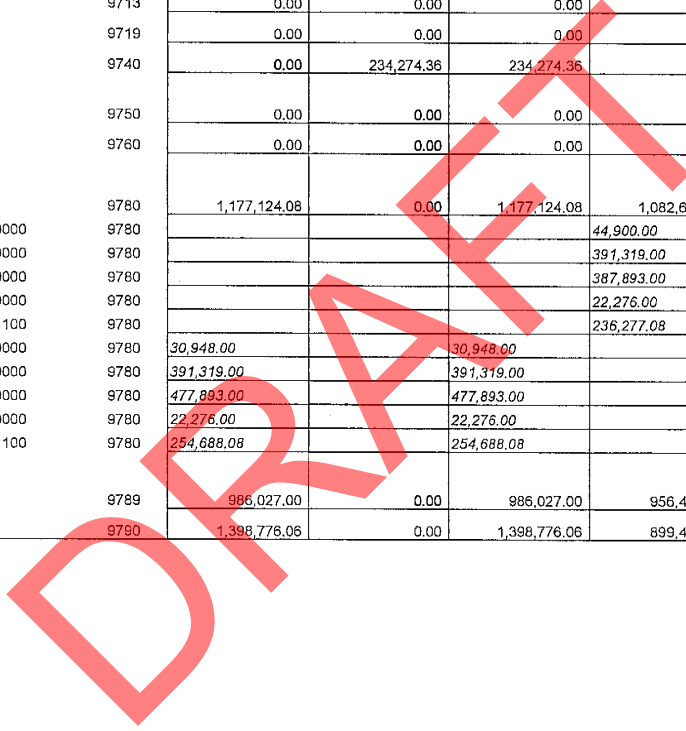
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	41,354.00	0.00	41,354.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	13,210.00	0.00	13,210.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			54,564.00	0.00	54,564.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	74,835.00	183,760.00	258,595.00	60,483.00	262,760.00	323,243.00	25.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			74,835.00	183,760.00	258,595.00	60,483.00	262,760.00	323,243.00	25.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(29,366.00)	29,366.00	0.00	(31,336.00)	31,336.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(212,830.00)	0.00	(212,830.00)	(219,835.00)	0.00	(219,835.00)	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(242,196.00)	29,366.00	(212,830.00)	(251,171.00)	31,336.00	(219,835.00)	3.3%
TOTAL, EXPENDITURES			7,523,654.76	2,581,450.24	10,105,105.00	7,485,888.00	2,582,348.00	10,068,236.00	-0.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments - Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(1,114,694.00)	1,114,694.00	0.00	(1,089,214.00)	1,089,214.00	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			(1,114,694.00)	1,114,694.00	0.00	(1,089,214.00)	1,089,214.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,114,694.00)	1,114,694.00	0.00	(1,089,214.00)	1,089,214.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,364,837.00	164,367.00	8,529,204.00	7,740,638.00	164,367.00	7,905,005.00	-7.3%
2) Federal Revenue		8100-8299	0.00	562,568.00	562,568.00	0.00	572,031.00	572,031.00	1.7%
3) Other State Revenue		8300-8599	301,884.00	277,626.00	579,510.00	136,427.00	258,535.00	394,962.00	-31.8%
4) Other Local Revenue		8600-8799	218,610.00	489,338.00	707,948.00	74,750.00	498,201.00	572,951.00	-19.1%
5) TOTAL, REVENUES			8,885,331.00	1,493,899.00	10,379,230.00	7,951,815.00	1,493,134.00	9,444,949.00	-9.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,506,924.00	2,029,632.00	6,536,556.00	4,670,797.00	1,941,015.00	6,611,812.00	1.2%
2) Instruction - Related Services	2000-2999		1,005,973.00	121,065.00	1,127,038.00	862,127.00	119,034.00	981,161.00	-12.9%
3) Pupil Services	3000-3999		339,035.00	201,756.00	540,791.00	324,247.00	215,426.00	539,673.00	-0.2%
4) Ancillary Services	4000-4999		24,867.00	0.00	24,867.00	35,296.00	0.00	35,296.00	41.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		771,544.98	30,056.00	801,600.98	786,558.00	31,336.00	817,894.00	2.0%
8) Plant Services	8000-8999		800,475.80	15,181.24	815,657.04	746,380.00	12,777.00	759,157.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	74,835.00	183,760.00	258,595.00	60,483.00	262,760.00	323,243.00	25.0%
10) TOTAL, EXPENDITURES			7,523,654.78	2,581,450.24	10,105,105.00	7,485,888.00	2,582,348.00	10,068,236.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,361,676.24	(1,087,551.24)	274,125.00	465,927.00	(1,089,214.00)	(623,287.00)	-327.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,114,694.00)	1,114,694.00	0.00	(1,089,214.00)	1,089,214.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,114,694.00)	1,114,694.00	0.00	(1,089,214.00)	1,089,214.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			246,982.24	27,142.76	274,125.00	(623,287.00)	0.00	(623,287.00)	-327.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,319,944.90	207,131.60	3,527,076.50	3,566,927.14	234,274.36	3,801,201.50	7.8%
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)			3,319,944.90	207,131.60	3,527,076.50	3,566,927.14	234,274.36	3,801,201.50	7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,319,944.90	207,131.60	3,527,076.50	3,566,927.14	234,274.36	3,801,201.50	7.8%
2) Ending Balance, June 30 (E + F1e)			3,566,927.14	234,274.36	3,801,201.50	2,943,640.14	234,274.36	3,177,914.50	-16.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	234,274.36	234,274.36	0.00	234,274.36	234,274.36	0.0%
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	1,177,124.08	0.00	1,177,124.08	1,082,665.08	0.00	1,082,665.08	-8.0%
0032-MAA (Medical Activities)	0000	9780				44,900.00		44,900.00	
0042-Technology	0000	9780				391,319.00		391,319.00	
0617-Textbooks/Supplies	0000	9780				387,893.00		387,893.00	
0655-Transportation	0000	9780				22,276.00		22,276.00	
Lottery-Outdoor Ed & Athletics	1100	9780				236,277.08		236,277.08	
0032-MAA (Medical Activities)	0000	9780	30,948.00		30,948.00				
0042-Technology	0000	9780	391,319.00		391,319.00				
0617-Textbooks/Supplies	0000	9780	477,893.00		477,893.00				
0655-Transportation	0000	9780	22,276.00		22,276.00				
Lottery-Outdoor Ed & Athletics	1100	9780	254,688.08		254,688.08				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	986,027.00	0.00	986,027.00	956,482.00	0.00	956,482.00	-3.0%
Unassigned/Unappropriated Amount			1,398,776.06	0.00	1,398,776.06	899,493.06	0.00	899,493.06	-35.7%

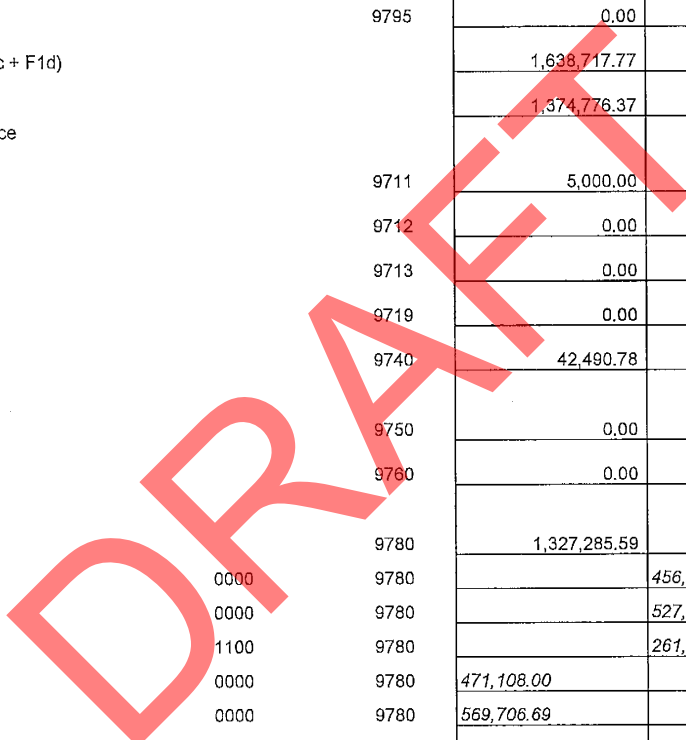


<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
6300	Lottery: Instructional Materials	234,274.36	234,274.36
Total, Restricted Balance		<u>234,274.36</u>	<u>234,274.36</u>

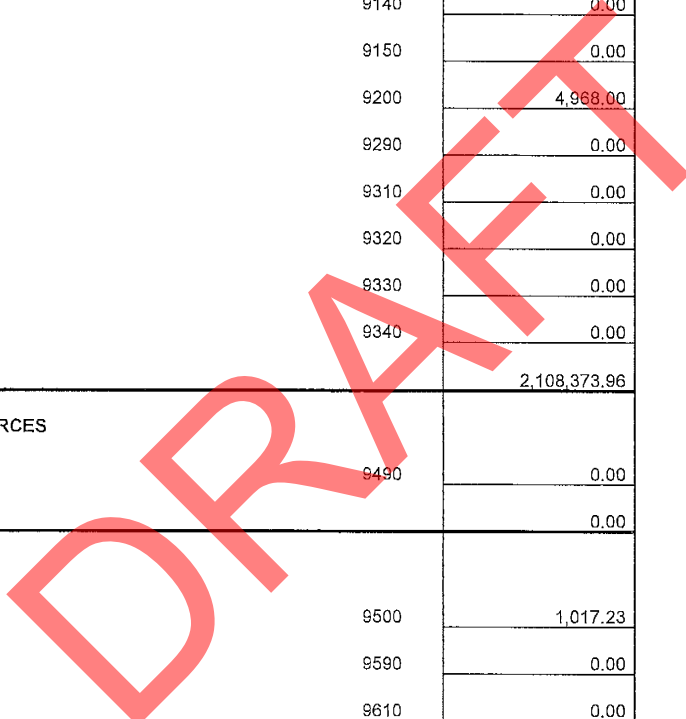
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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,105,502.00	2,850,524.00	-8.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	95,582.00	93,210.00	-2.5%
4) Other Local Revenue		8600-8799	43,564.00	25,000.00	-42.6%
5) TOTAL, REVENUES			3,244,648.00	2,968,734.00	-8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,255,736.00	1,212,820.00	-3.4%
2) Classified Salaries		2000-2999	218,165.00	204,835.00	-6.1%
3) Employee Benefits		3000-3999	410,307.00	408,384.00	-0.5%
4) Books and Supplies		4000-4999	345,349.40	158,569.00	-54.1%
5) Services and Other Operating Expenditures		5000-5999	916,956.00	837,251.00	-8.7%
6) Capital Outlay		6000-6999	78,592.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	129,545.00	136,510.00	5.4%
9) TOTAL, EXPENDITURES			3,354,650.40	2,958,369.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,002.40)	10,365.00	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	153,939.00	112,120.00	-27.2%
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			(153,939.00)	(112,120.00)	-27.2%

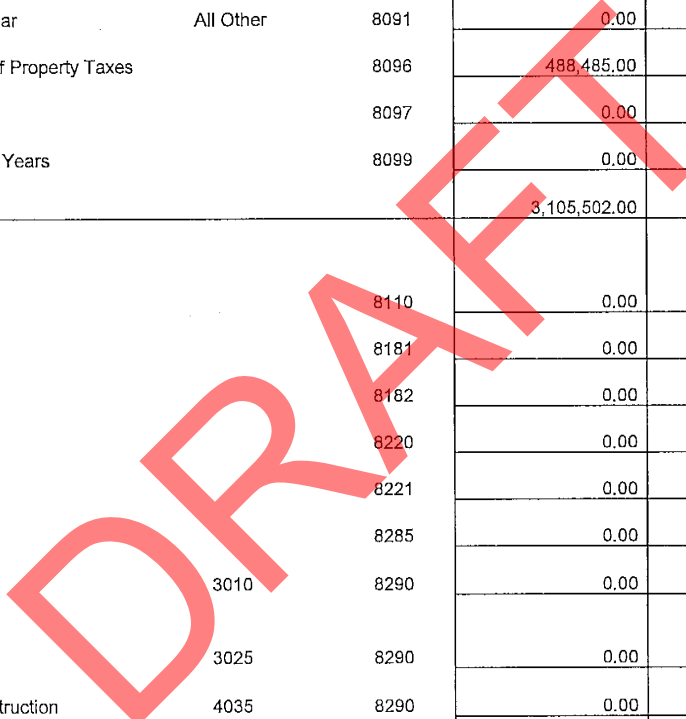
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(263,941.40)	(101,755.00)	-61.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,638,717.77	1,374,776.37	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,638,717.77	1,374,776.37	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,638,717.77	1,374,776.37	-16.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	5,000.00	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	42,490.78	22,415.78	-47.2%
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	1,327,285.59	1,245,605.59	-6.2%
Reserve = 3 Months Payroll	0000	9780		456,510.00	
Debt Service	0000	9780		527,977.69	
Technology/Curriculum/PD	1100	9780		261,117.90	
Reserve=3 Months Payroll	0000	9780	471,108.00		
Debt Service	0000	9780	569,706.69		
Technology/Prof Dev	1100	9780	286,470.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



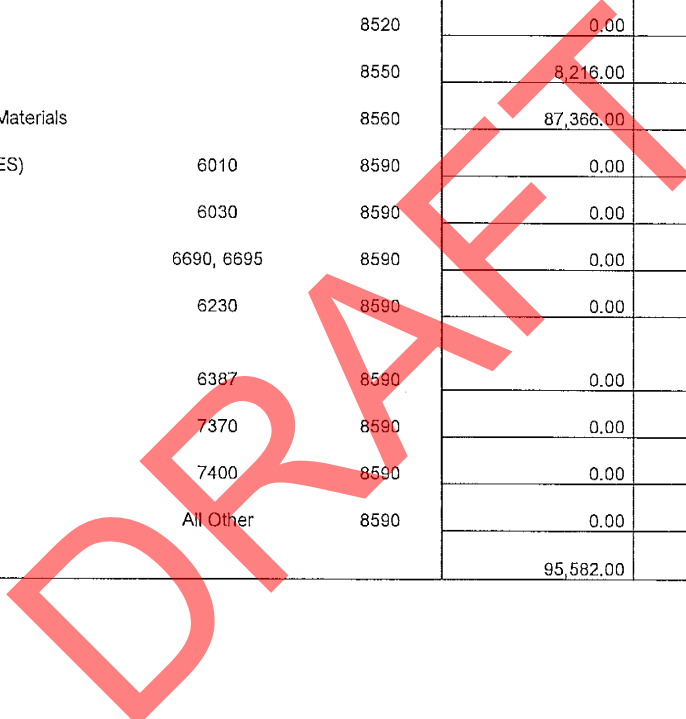
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,103,405.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,968.00		
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			2,108,373.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,017.23		
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			1,017.23		
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 (G9 + H2) - (I6 + J2)			2,107,356.73		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,165,949.00	1,910,971.00	-11.8%
Education Protection Account State Aid - Current Year		8012	451,068.00	451,068.00	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	488,485.00	488,485.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,105,502.00	2,850,524.00	-8.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,216.00	8,216.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	87,366.00	84,994.00	-2.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			95,582.00	93,210.00	-2.5%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,568.00	25,000.00	-18.2%
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	12,996.00	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			43,564.00	25,000.00	-42.6%
TOTAL, REVENUES			3,244,648.00	2,968,734.00	-8.5%

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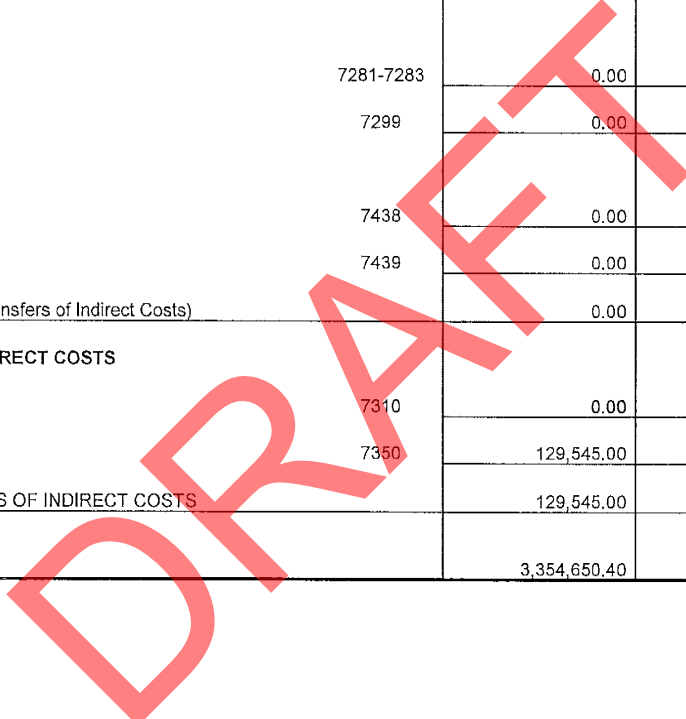
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,116,635.00	1,064,151.00	-4.7%
Certificated Pupil Support Salaries		1200	3,964.00	9,713.00	145.0%
Certificated Supervisors' and Administrators' Salaries		1300	135,137.00	138,956.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,255,736.00	1,212,820.00	-3.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	72,535.00	72,093.00	-0.6%
Classified Support Salaries		2200	33,988.00	20,581.00	-39.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,642.00	112,161.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			218,165.00	204,835.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	212,852.00	195,871.00	-8.0%
PERS		3201-3202	42,525.00	46,290.00	8.9%
OASDI/Medicare/Alternative		3301-3302	35,880.00	36,108.00	0.6%
Health and Welfare Benefits		3401-3402	92,673.00	103,122.00	11.3%
Unemployment Insurance		3501-3502	978.00	735.00	-24.8%
Workers' Compensation		3601-3602	25,399.00	26,258.00	3.4%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			410,307.00	408,384.00	-0.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	8,214.00	6,769.00	-17.6%
Books and Other Reference Materials		4200	32,948.00	29,300.00	-11.1%
Materials and Supplies		4300	206,347.40	113,000.00	-45.2%
Noncapitalized Equipment		4400	97,840.00	9,500.00	-90.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			345,349.40	158,569.00	-54.1%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	20,250.00	23,018.00	13.7%
Travel and Conferences		5200	873.00	2,500.00	186.4%
Dues and Memberships		5300	513.00	2,358.00	359.6%
Insurance		5400-5450	25,917.00	25,917.00	0.0%
Operations and Housekeeping Services		5500	45,450.00	43,705.00	-3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,563.00	42,759.00	-8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	609,113.00	531,165.00	-12.8%
Professional/Consulting Services and Operating Expenditures		5800	159,078.00	156,554.00	-1.6%
Communications		5900	9,199.00	9,275.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			916,956.00	837,251.00	-8.7%
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	70,151.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	8,441.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			78,592.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	129,545.00	136,510.00	5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			129,545.00	136,510.00	5.4%
TOTAL, EXPENDITURES			3,354,650.40	2,958,369.00	-11.8%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	153,939.00	112,120.00	-27.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,939.00	112,120.00	-27.2%
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)			(153,939.00)	(112,120.00)	-27.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,105,502.00	2,850,524.00	-8.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	95,582.00	93,210.00	-2.5%
4) Other Local Revenue		8600-8799	43,564.00	25,000.00	-42.6%
5) TOTAL, REVENUES			3,244,648.00	2,968,734.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,893,283.40	1,652,840.00	-12.7%
2) Instruction - Related Services	2000-2999		1,040,442.00	961,830.00	-7.6%
3) Pupil Services	3000-3999		28,486.00	36,124.00	26.8%
4) Ancillary Services	4000-4999		2,229.00	5,314.00	138.4%
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		146,966.00	154,274.00	5.0%
8) Plant Services	8000-8999		243,244.00	147,987.00	-39.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,354,650.40	2,958,369.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(110,002.40)	10,365.00	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	153,939.00	112,120.00	-27.2%
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			(153,939.00)	(112,120.00)	-27.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(263,941.40)	(101,755.00)	-61.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,638,717.77	1,374,776.37	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,638,717.77	1,374,776.37	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,638,717.77	1,374,776.37	-16.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	5,000.00	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)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,327,285.59	1,245,605.59	-6.2%
Reserve = 3 Months Payroll	0000	9780		456,510.00	
Debt Service	0000	9780		527,977.69	
Technology/Curriculum/PD	1100	9780		261,117.90	
Reserve=3 Months Payroll	0000	9780	471,108.00		
Debt Service	0000	9780	569,706.69		
Technology/Prof Dev	1100	9780	286,470.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
6230	California Clean Energy Jobs Act	0.04	0.04
6300	Lottery: Instructional Materials	42,490.74	22,415.74
Total, Restricted Balance		<u>42,490.78</u>	<u>22,415.78</u>

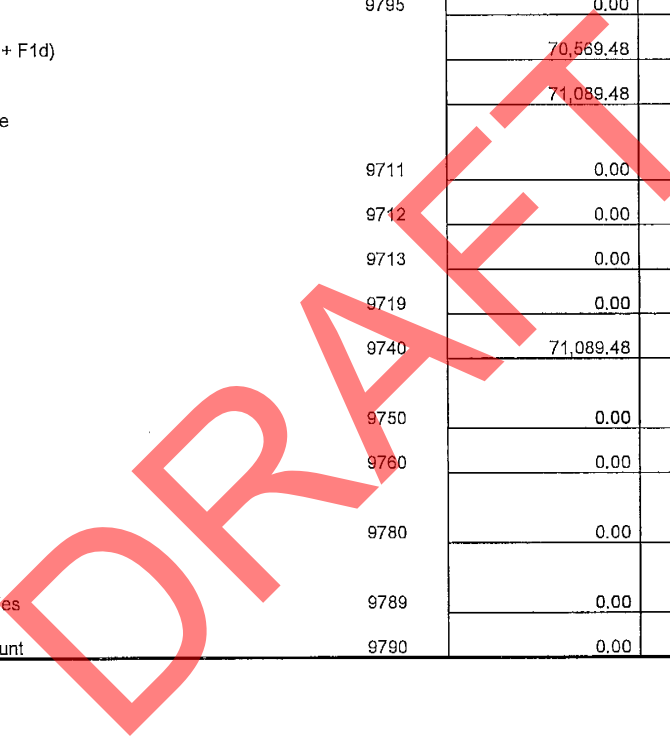
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INTEREST INFORMATION

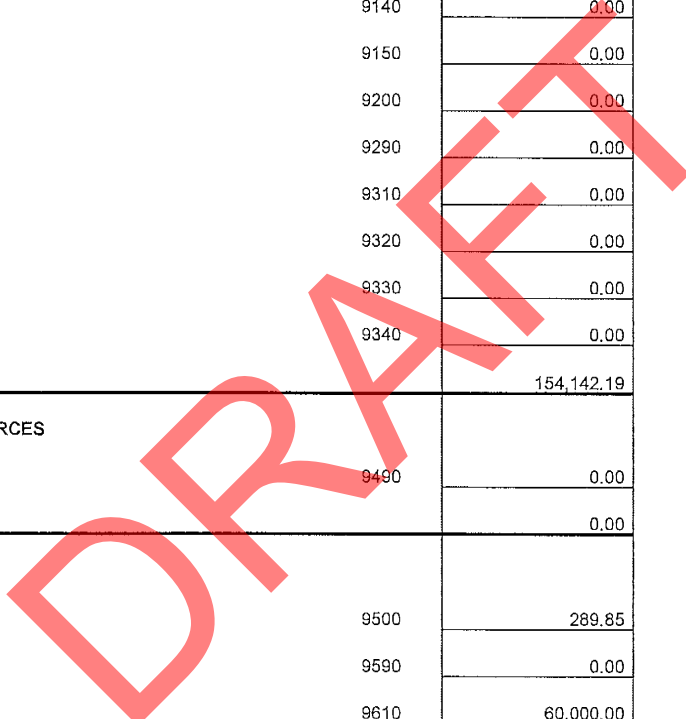
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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	928,746.00	975,674.00	5.1%
3) Other State Revenue		8300-8599	208,124.00	208,124.00	0.0%
4) Other Local Revenue		8600-8799	1,258.00	600.00	-52.3%
5) TOTAL, REVENUES			1,138,128.00	1,184,398.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	622,952.00	657,761.00	5.6%
2) Classified Salaries		2000-2999	44,488.00	42,873.00	-3.6%
3) Employee Benefits		3000-3999	262,998.00	281,029.00	6.9%
4) Books and Supplies		4000-4999	67,762.00	71,422.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	78,511.00	74,775.00	-4.8%
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	60,897.00	56,288.00	-7.6%
9) TOTAL, EXPENDITURES			1,137,608.00	1,184,148.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			520.00	250.00	-51.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			520.00	250.00	-51.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,569.48	71,089.48	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,569.48	71,089.48	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,569.48	71,089.48	0.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,089.48	71,339.48	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	154,142.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			154,142.19		
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	289.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			60,289.85		
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 (G9 + H2) - (I6 + J2)			93,852.34		

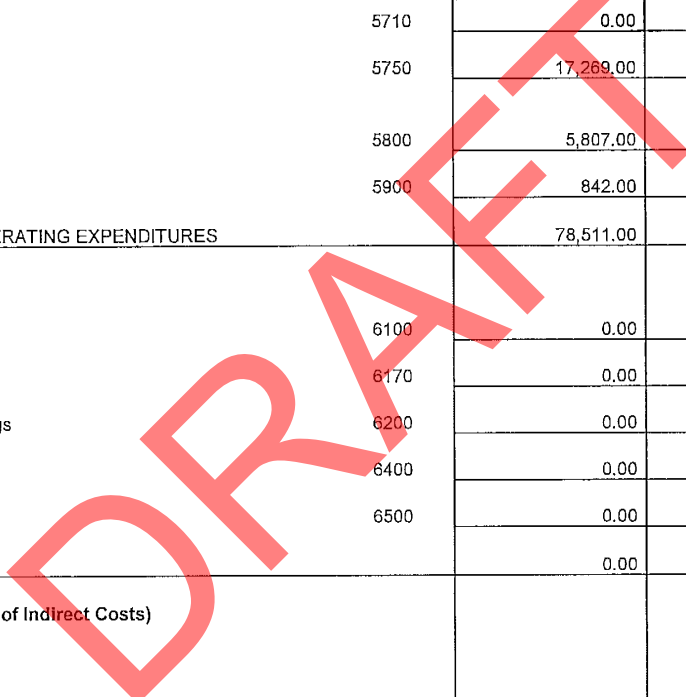


Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	928,746.00	975,674.00	5.1%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			928,746.00	975,674.00	5.1%
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	208,124.00	208,124.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			208,124.00	208,124.00	0.0%
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	1,258.00	600.00	-52.3%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,258.00	600.00	-52.3%
TOTAL, REVENUES			1,138,128.00	1,184,398.00	4.1%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	543,158.00	576,390.00	6.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	79,794.00	81,371.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			622,952.00	657,761.00	5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	7,457.00	0.00	-100.0%
Classified Support Salaries		2200	6,296.00	6,238.00	-0.9%
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	30,735.00	36,635.00	19.2%
TOTAL, CLASSIFIED SALARIES			44,488.00	42,873.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	74,006.00	71,093.00	-3.9%
PERS		3201-3202	53,542.00	67,048.00	25.2%
OASDI/Medicare/Alternative		3301-3302	26,751.00	28,097.00	5.0%
Health and Welfare Benefits		3401-3402	93,002.00	97,427.00	4.8%
Unemployment Insurance		3501-3502	335.00	350.00	4.5%
Workers' Compensation		3601-3602	11,162.00	12,814.00	14.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,200.00	4,200.00	0.0%
TOTAL, EMPLOYEE BENEFITS			262,998.00	281,029.00	6.9%
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	62,733.00	71,422.00	13.9%
Noncapitalized Equipment		4400	5,029.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,762.00	71,422.00	5.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,575.00	28,984.00	13.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	440.00	236.00	-46.4%
Operations and Housekeeping Services		5500	17,079.00	17,605.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,499.00	7,194.00	-37.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,269.00	17,269.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,807.00	2,539.00	-56.3%
Communications		5900	842.00	948.00	12.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,511.00	74,775.00	-4.8%
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)					
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	60,897.00	56,288.00	-7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,897.00	56,288.00	-7.6%
TOTAL, EXPENDITURES			1,137,608.00	1,184,148.00	4.1%



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

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	928,746.00	975,674.00	5.1%
3) Other State Revenue		8300-8599	208,124.00	208,124.00	0.0%
4) Other Local Revenue		8600-8799	1,258.00	600.00	-52.3%
5) TOTAL, REVENUES			1,138,128.00	1,184,398.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		874,654.00	921,347.00	5.3%
2) Instruction - Related Services	2000-2999		105,424.00	108,049.00	2.5%
3) Pupil Services	3000-3999		42,737.00	51,197.00	19.8%
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		60,897.00	56,288.00	-7.6%
8) Plant Services	8000-8999		53,896.00	47,267.00	-12.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,137,608.00	1,184,148.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			520.00	250.00	-51.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			520.00	250.00	-51.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,569.48	71,089.48	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,569.48	71,089.48	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,569.48	71,089.48	0.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,089.48	71,339.48	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
6130	Child Development: Center-Based Reserve Account	14,011.35	14,261.35
9010	Other Restricted Local	57,078.13	57,078.13
Total, Restricted Balance		<u>71,089.48</u>	<u>71,339.48</u>

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	535,197.00	550,000.00	2.8%
3) Other State Revenue		8300-8599	36,000.00	36,000.00	0.0%
4) Other Local Revenue		8600-8799	11,943.00	9,900.00	-17.1%
5) TOTAL, REVENUES			583,140.00	595,900.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,321.00	93,052.00	9.1%
3) Employee Benefits		3000-3999	36,808.00	36,162.00	-1.8%
4) Books and Supplies		4000-4999	328,636.00	405,302.00	23.3%
5) Services and Other Operating Expenditures		5000-5999	10,092.00	6,530.00	-35.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,388.00	27,037.00	20.8%
9) TOTAL, EXPENDITURES			483,245.00	568,083.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,895.00	27,817.00	-72.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,895.00	27,817.00	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,666.58	349,561.58	40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,666.58	349,561.58	40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,666.58	349,561.58	40.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	349,561.58	377,378.58	8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	286,801.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,000.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			287,801.72		
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	22.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22.68		
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 (G9 + H2) - (I6 + J2)			287,779.04		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	535,197.00	550,000.00	2.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			535,197.00	550,000.00	2.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	36,000.00	36,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,000.00	36,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	400.00	0.00	-100.0%
Food Service Sales		8634	4,655.00	6,100.00	31.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,500.00	2,500.00	-54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,388.00	1,300.00	-6.3%
TOTAL, OTHER LOCAL REVENUE			11,943.00	9,900.00	-17.1%
TOTAL, REVENUES			583,140.00	595,900.00	2.2%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	85,321.00	93,052.00	9.1%
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			85,321.00	93,052.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,398.00	19,261.00	10.7%
OASDI/Medicare/Alternative		3301-3302	6,769.00	7,120.00	5.2%
Health and Welfare Benefits		3401-3402	11,117.00	8,031.00	-27.8%
Unemployment Insurance		3501-3502	44.00	47.00	6.8%
Workers' Compensation		3601-3602	1,480.00	1,703.00	15.1%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,808.00	36,162.00	-1.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,373.00	6,598.00	3.5%
Noncapitalized Equipment		4400	1,836.00	0.00	-100.0%
Food		4700	320,427.00	398,704.00	24.4%
TOTAL, BOOKS AND SUPPLIES			328,636.00	405,302.00	23.3%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	445.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	600.00	600.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,547.00	6,500.00	-31.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,409.00)	(3,273.00)	35.9%
Professional/Consulting Services and Operating Expenditures		5800	2,354.00	2,258.00	-4.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,092.00	6,530.00	-35.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	22,388.00	27,037.00	20.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,388.00	27,037.00	20.8%
TOTAL, EXPENDITURES			483,245.00	568,083.00	17.6%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	535,197.00	550,000.00	2.8%
3) Other State Revenue		8300-8599	36,000.00	36,000.00	0.0%
4) Other Local Revenue		8600-8799	11,943.00	9,900.00	-17.1%
5) TOTAL, REVENUES			583,140.00	595,900.00	2.2%
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		460,257.00	540,446.00	17.4%
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		22,388.00	27,037.00	20.8%
8) Plant Services	8000-8999		600.00	600.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			483,245.00	568,083.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			99,895.00	27,817.00	-72.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,895.00	27,817.00	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,666.58	349,561.58	40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,666.58	349,561.58	40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,666.58	349,561.58	40.0%
2) Ending Balance, June 30 (E + F1e)			349,561.58	377,378.58	8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	349,561.58	377,378.58	8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	235,784.13	255,471.13
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	113,777.45	121,907.45
Total, Restricted Balance		<u>349,561.58</u>	<u>377,378.58</u>

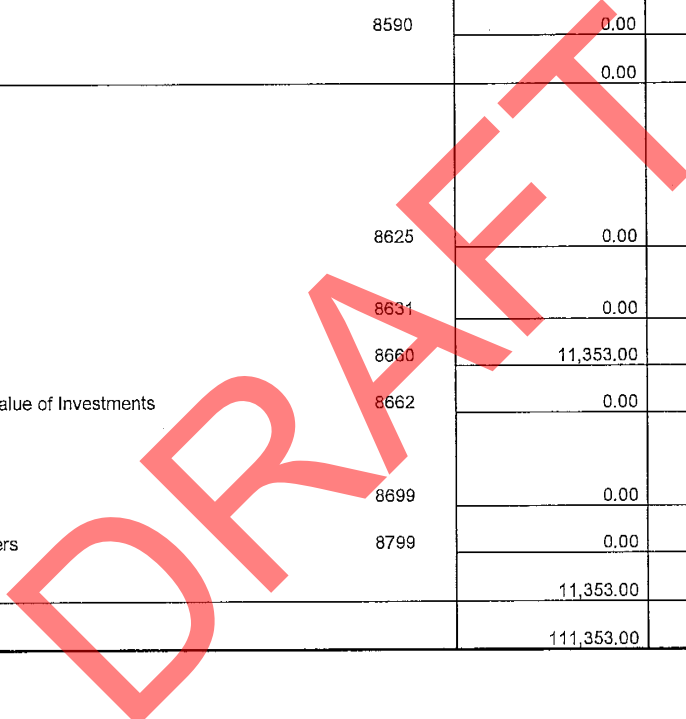
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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	100,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,353.00	5,676.00	-50.0%
5) TOTAL, REVENUES			111,353.00	5,676.00	-94.9%
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	1,887.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,217.00	6,000.00	-34.9%
6) Capital Outlay		6000-6999	373,994.00	237,000.00	-36.6%
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			385,098.00	243,000.00	-36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273,745.00)	(237,324.00)	-13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(273,745.00)	(237,324.00)	-13.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,336.95	293,591.95	-48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,336.95	293,591.95	-48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,336.95	293,591.95	-48.3%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
New Email Server \$20k \$5k/yr.	0000	9780		10,000.00	
Replace Fire Panel at SMS	0000	9780		20,000.00	
HVAC Repair/Replacement	0000	9780		5,000.00	
Flooring Repairs/Replacements	0000	9780		9,000.00	
Replace floormats in all classrooms	0000	9780		1,000.00	
Misc. Painting/Touchups	0000	9780		1,000.00	
Roof Project \$230,000	0000	9780		10,267.95	
2020-21 Roofing	0000	9780	232,000.00		
2020-21 HVAC Replace/Repair	0000	9780	5,000.00		
2020-21 Landscaping	0000	9780	5,000.00		
2020-21 Painting	0000	9780	1,000.00		
2021-22 Roofing	0000	9780	45,591.95		
2022-23 New Server \$20k \$5k/yr	0000	9780	5,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	437,146.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			437,146.16		
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			
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 (G9 + H2) - (I6 + J2)			437,146.16		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	100,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			100,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,353.00	5,676.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,353.00	5,676.00	-50.0%
TOTAL, REVENUES			111,353.00	5,676.00	-94.9%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,887.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,887.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,917.00	6,000.00	213.0%
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	7,300.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,217.00	6,000.00	-34.9%
CAPITAL OUTLAY					
Land Improvements		6170	58,450.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	276,764.00	237,000.00	-14.4%
Equipment		6400	28,780.00	0.00	-100.0%
Equipment Replacement		6500	10,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			373,994.00	237,000.00	-36.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			385,098.00	243,000.00	-36.9%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	100,000.00	0.00	-100.0%
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	11,353.00	5,676.00	-50.0%
5) TOTAL, REVENUES			111,353.00	5,676.00	-94.9%
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		385,098.00	243,000.00	-36.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			385,098.00	243,000.00	-36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(273,745.00)	(237,324.00)	-13.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

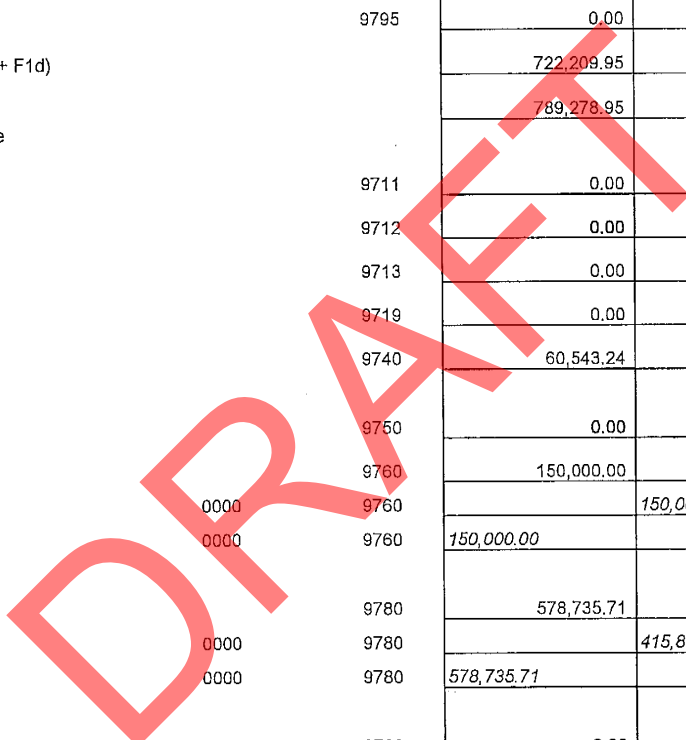
Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(273,745.00)	(237,324.00)	-13.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,336.95	293,591.95	-48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,336.95	293,591.95	-48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,336.95	293,591.95	-48.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	293,591.95	56,267.95	-80.8%
New Email Server \$20k \$5k/yr.	0000	9780		10,000.00	
Replace Fire Panel at SMS	0000	9780		20,000.00	
HVAC Repair/Replacement	0000	9780		5,000.00	
Flooring Repairs/Replacements	0000	9780		9,000.00	
Replace floormats in all classrooms	0000	9780		1,000.00	
Misc. Painting/Touchups	0000	9780		1,000.00	
Roof Project \$230,000	0000	9780		10,267.95	
2020-21 Roofing	0000	9780	232,000.00		
2020-21 HVAC Replace/Repair	0000	9780	5,000.00		
2020-21 Landscaping	0000	9780	5,000.00		
2020-21 Painting	0000	9780	1,000.00		
2021-22 Roofing	0000	9780	45,591.95		
2022-23 New Server \$20k \$5k/yr	0000	9780	5,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

WISCONSIN
BOARD
OF
NATURAL RESOURCES

DRAFT

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,219.00	13,106.00	-80.5%
5) TOTAL, REVENUES			67,219.00	13,106.00	-80.5%
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	150.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	170,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			150.00	170,000.00	113233.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,069.00	(156,894.00)	-333.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,069.00	(156,894.00)	-333.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722,209.95	789,278.95	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722,209.95	789,278.95	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722,209.95	789,278.95	9.3%
2) Ending Balance, June 30 (E + F1e)			789,278.95	632,384.95	-19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	60,543.24	66,543.24	9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	150,000.00	150,000.00	0.0%
Relocatable Classroom	0000	9760		150,000.00	
Relocatable Classroom	0000	9760	150,000.00		
d) Assigned					
Other Assignments		9780	578,735.71	415,841.71	-28.1%
Relocatable Classrooms	0000	9780		415,841.71	
Relocatable Classrooms	0000	9780	578,735.71		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

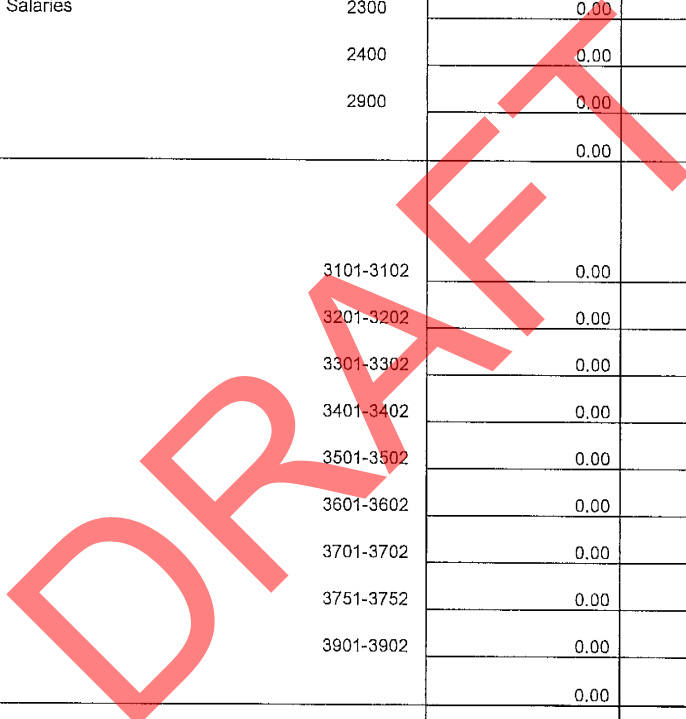


Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	789,279.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			789,279.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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 (G9 + H2) - (I6 + J2)			789,279.13		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
Other		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	5,190.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	14,212.00	7,106.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	47,817.00	6,000.00	-87.5%
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			67,219.00	13,106.00	-80.5%
TOTAL REVENUES			67,219.00	13,106.00	-80.5%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	170,000.00	New
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	170,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			150.00	170,000.00	113233.3%

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

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,219.00	13,106.00	-80.5%
5) TOTAL, REVENUES			67,219.00	13,106.00	-80.5%
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		150.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	170,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			150.00	170,000.00	113233.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			67,069.00	(156,894.00)	-333.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

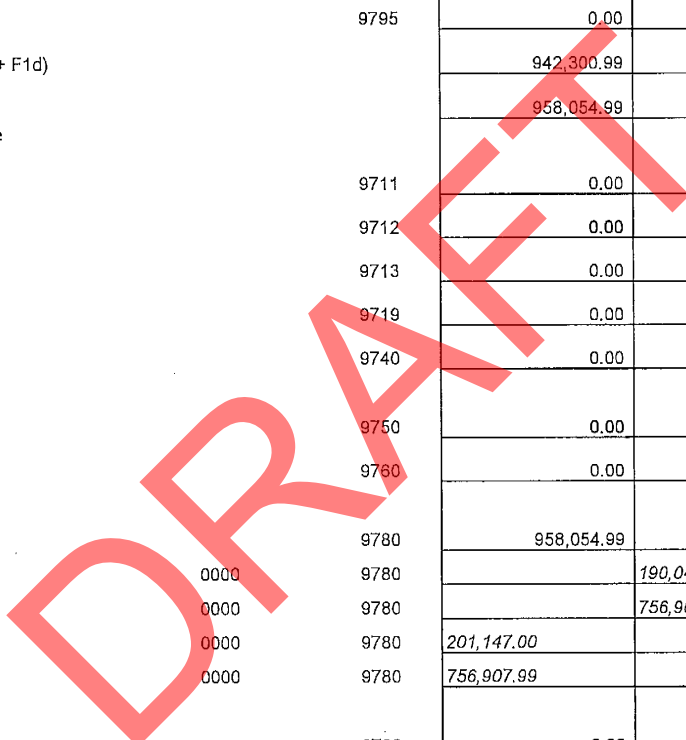
Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,069.00	(156,894.00)	-333.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722,209.95	789,278.95	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722,209.95	789,278.95	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722,209.95	789,278.95	9.3%
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)					
Relocatable Classroom	0000	9760	150,000.00	150,000.00	0.0%
Relocatable Classroom	0000	9760	150,000.00		
d) Assigned					
Other Assignments (by Resource/Object)					
Relocatable Classrooms	0000	9780	578,735.71	415,841.71	-28.1%
Relocatable Classrooms	0000	9780		415,841.71	
Relocatable Classrooms	0000	9780	578,735.71		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
9010	Other Restricted Local	60,543.24	66,543.24
Total, Restricted Balance		<u>60,543.24</u>	<u>66,543.24</u>

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,792.00	8,896.00	-50.0%
5) TOTAL, REVENUES			17,792.00	8,896.00	-50.0%
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	155.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16.00	0.00	-100.0%
6) Capital Outlay		6000-6999	43,632.00	20,000.00	-54.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	112,174.00	112,120.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,977.00	132,120.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,185.00)	(123,224.00)	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	153,939.00	112,120.00	-27.2%
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			153,939.00	112,120.00	-27.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,754.00	(11,104.00)	-170.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	942,300.99	958,054.99	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			942,300.99	958,054.99	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			942,300.99	958,054.99	1.7%
2) Ending Balance, June 30 (E + F1e)			958,054.99	946,950.99	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Capital Outlay Projects	0000	9780		190,043.00	
Balance of Loan	0000	9780		756,907.99	
Capital Outlay Project	0000	9780	201,147.00		
Balance of Loan	0000	9780	756,907.99		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

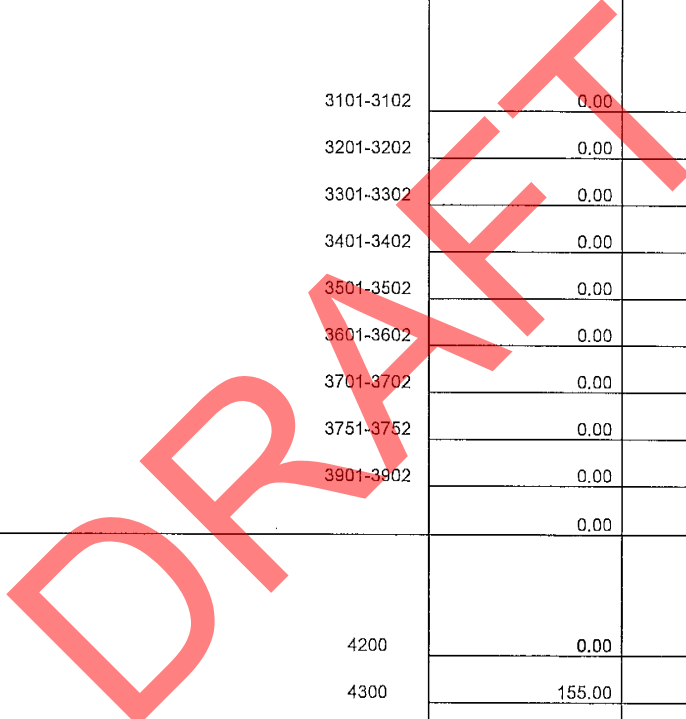


Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	916,289.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			916,289.39		
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 (G9 + H2) - (I6 + J2)			916,289.39		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,792.00	8,896.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,792.00	8,896.00	-50.0%
TOTAL, REVENUES			17,792.00	8,896.00	-50.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	155.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			155.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	16.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	41,764.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,868.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	20,000.00	New
TOTAL, CAPITAL OUTLAY			43,632.00	20,000.00	-54.2%
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	59,174.00	57,120.00	-3.5%
Other Debt Service - Principal		7439	53,000.00	55,000.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			112,174.00	112,120.00	0.0%
TOTAL, EXPENDITURES			155,977.00	132,120.00	-15.3%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	153,939.00	112,120.00	-27.2%
(a) TOTAL, INTERFUND TRANSFERS IN			153,939.00	112,120.00	-27.2%
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%

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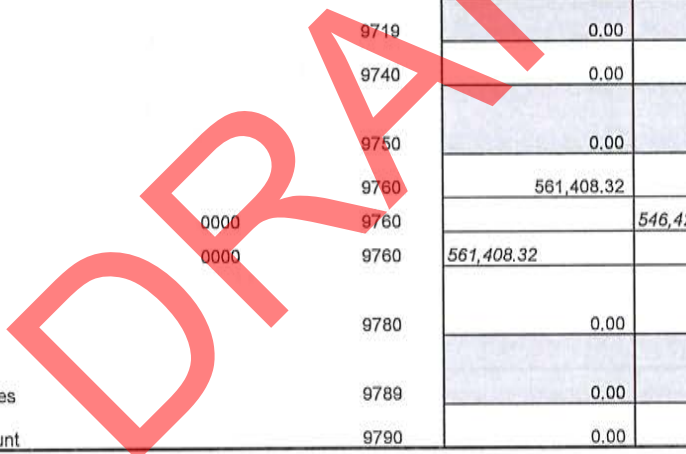
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			153,939.00	112,120.00	-27.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,792.00	8,896.00	-50.0%
5) TOTAL REVENUES			17,792.00	8,896.00	-50.0%
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		43,803.00	20,000.00	-54.3%
9) Other Outgo	9000-9999	Except 7600-7699	112,174.00	112,120.00	0.0%
10) TOTAL EXPENDITURES			155,977.00	132,120.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(138,185.00)	(123,224.00)	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	153,939.00	112,120.00	-27.2%
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			153,939.00	112,120.00	-27.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,754.00	(11,104.00)	-170.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	942,300.99	958,054.99	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			942,300.99	958,054.99	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			942,300.99	958,054.99	1.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	958,054.99	946,950.99	-1.2%
Capital Outlay Projects	0000	9780		190,043.00	
Balance of Loan	0000	9780		756,907.99	
Capital Outlay Project	0000	9780	201,147.00		
Balance of Loan	0000	9780	756,907.99		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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	455,882.00	455,882.00	0.0%
5) TOTAL, REVENUES			455,882.00	455,882.00	0.0%
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	470,865.00	470,865.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			470,865.00	470,865.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,983.00)	(14,983.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,983.00)	(14,983.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	576,391.32	561,408.32	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			576,391.32	561,408.32	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			576,391.32	561,408.32	-2.6%
2) Ending Balance, June 30 (E + F1e)			561,408.32	546,425.32	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	561,408.32	546,425.32	-2.7%
Bond Interest/Redemption	0000	9760		546,425.32	
Bond Interest/Redemption	0000	9760	561,408.32		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	577,981.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			577,981.32		
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	1,590.00		
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			1,590.00		
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 (G9 + H2) - (I6 + J2)			576,391.32		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	455,882.00	455,882.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			455,882.00	455,882.00	0.0%
TOTAL, REVENUES			455,882.00	455,882.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	393,208.00	393,208.00	0.0%
Bond Interest and Other Service Charges		7434	77,657.00	77,657.00	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)			470,865.00	470,865.00	0.0%
TOTAL, EXPENDITURES			470,865.00	470,865.00	0.0%

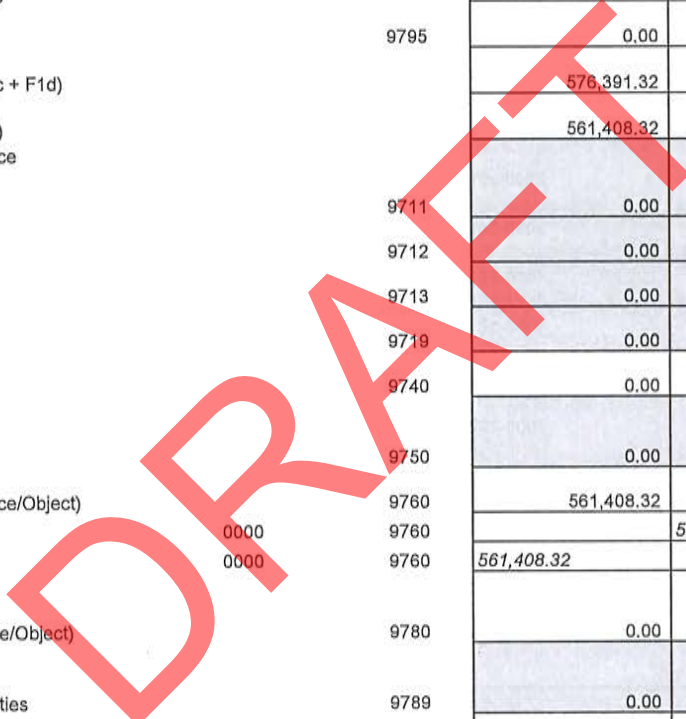
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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN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

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	455,882.00	455,882.00	0.0%
5) TOTAL, REVENUES			455,882.00	455,882.00	0.0%
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	470,865.00	470,865.00	0.0%
10) TOTAL, EXPENDITURES			470,865.00	470,865.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,983.00)	(14,983.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,983.00)	(14,983.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	576,391.32	561,408.32	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			576,391.32	561,408.32	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			576,391.32	561,408.32	-2.6%
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)		9760	561,408.32	546,425.32	-2.7%
Bond Interest/Redemption	0000	9760		546,425.32	
Bond Interest/Redemption	0000	9760	561,408.32		
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%



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	741	768		
Charter School				
Total ADA	741	768	N/A	Met
Second Prior Year (2018-19)				
District Regular	768	766		
Charter School				
Total ADA	768	766	0.3%	Met
First Prior Year (2019-20)				
District Regular	739	736		
Charter School		0		
Total ADA	739	736	0.4%	Met
Budget Year (2020-21)				
District Regular	736			
Charter School	0			
Total ADA	736			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular		768	793	
Charter School				
Total Enrollment		768	793	N/A
Second Prior Year (2018-19)				
District Regular		793	762	
Charter School				
Total Enrollment		793	762	3.9%
First Prior Year (2019-20)				
District Regular		762	768	
Charter School				
Total Enrollment		762	768	N/A
Budget Year (2020-21)				
District Regular		768		
Charter School				
Total Enrollment		768		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The district had an unexpected decline in student enrollment in 2018-19 across all grade levels. The district normally projects enrollment to be flat. The district reviewed interdistrict transfers and found no increases.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	768	793	
Charter School		0	
Total ADA/Enrollment	768	793	96.8%
Second Prior Year (2018-19)			
District Regular	739	762	
Charter School			
Total ADA/Enrollment	739	762	97.0%
First Prior Year (2019-20)			
District Regular	736	768	
Charter School	0		
Total ADA/Enrollment	736	768	95.8%
		Historical Average Ratio:	96.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		97.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	736			
Charter School	0	768		
Total ADA/Enrollment	736	768	95.8%	Met
1st Subsequent Year (2021-22)				
District Regular	736	768		
Charter School				
Total ADA/Enrollment	736	768	95.8%	Met
2nd Subsequent Year (2022-23)				
District Regular	736	768		
Charter School				
Total ADA/Enrollment	736	768	95.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

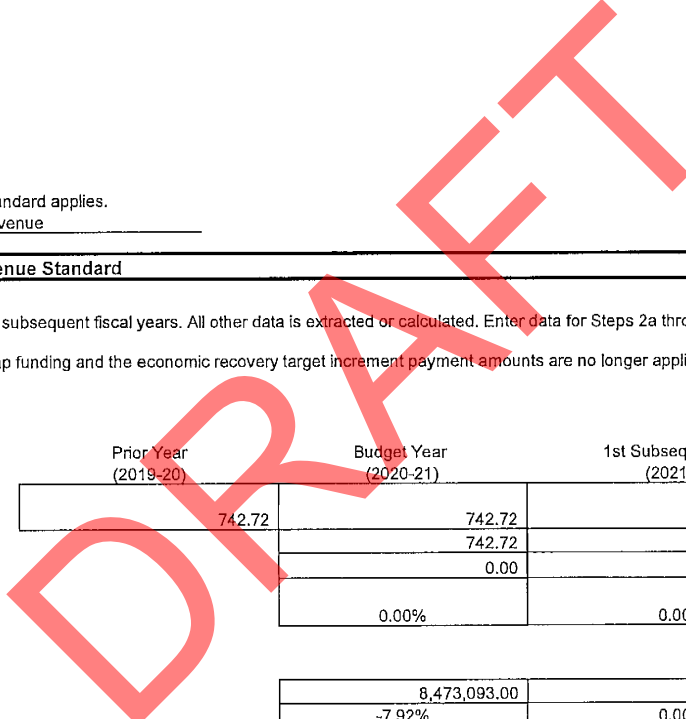
4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	742.72	742.72	742.72	742.72
b. Prior Year ADA (Funded)		742.72	742.72	742.72
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		8,473,093.00	7,740,638.00	7,746,165.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(671,068.97)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-7.92%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-8.92% to -6.92%	-1.00% to 1.00%	-1.00% to 1.00%



4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,605,827.00	1,541,782.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	8,961,578.00	8,229,123.00	8,234,650.00	8,234,650.00
District's Projected Change in LCFF Revenue:		-8.17%	0.07%	0.00%
LCFF Revenue Standard:		-8.92% to -6.92%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	5,905,788.47	6,455,604.01	91.5%
Second Prior Year (2018-19)	6,289,144.77	6,616,932.38	95.0%
First Prior Year (2019-20)	6,677,439.00	7,523,654.76	88.8%
	Historical Average Ratio:		91.8%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.8% to 95.8%	87.8% to 95.8%	87.8% to 95.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	6,588,233.00	7,485,888.00	87.7%	Not Met
1st Subsequent Year (2021-22)	6,708,493.00	7,560,639.00	88.7%	Met
2nd Subsequent Year (2022-23)	6,958,561.00	7,828,772.00	88.9%	Met

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

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

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

Explanation:
(required if NOT met)

Standard not met in 2020-21 due to planned expenditure reductions to trim costs.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-7.92%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.92% to 2.08%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.92% to -2.92%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	562,568.00		
Budget Year (2020-21)	572,031.00	1.68%	Yes
1st Subsequent Year (2021-22)	572,031.00	0.00%	No
2nd Subsequent Year (2022-23)	572,031.00	0.00%	No

Explanation: (required if Yes) Change is outside range in 2020-21 due to estimated increase of \$32,079 in Resource 3310; decrease for one-time prior-year revenue in Resources 4035 and 4203 in the amount of \$16,152 and \$6,464 respectively.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	579,510.00		
Budget Year (2020-21)	394,962.00	-31.85%	Yes
1st Subsequent Year (2021-22)	394,962.00	0.00%	No
2nd Subsequent Year (2022-23)	394,962.00	0.00%	No

Explanation: (required if Yes) Change is outside of range in 2020-21 due primarily to reduction for one-time revenue in the amount of \$162,188 for preschool services and other prior-year one-time revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	707,948.00		
Budget Year (2020-21)	572,951.00	-19.07%	Yes
1st Subsequent Year (2021-22)	572,951.00	0.00%	No
2nd Subsequent Year (2022-23)	572,951.00	0.00%	No

Explanation: (required if Yes) Change is outside of range in 2020-21 due to receipt of one-time revenue in 2019-20 as follows: \$106,215 CRSIG W/C Rebate; \$7,500 local donation; \$2,400 developer sign rental; \$10,605 STRS DBS adjustments. In addition interest income was reduced by \$7000

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	342,379.80		
Budget Year (2020-21)	447,168.00	30.61%	Yes
1st Subsequent Year (2021-22)	373,520.00	-16.47%	Yes
2nd Subsequent Year (2022-23)	381,439.00	2.12%	No

Explanation: (required if Yes) Change is outside of range in 2020-21 and 2021-22 due to planned one-time expenditures in Resource 0042 of \$25,000 for technology; Resource 0072 of \$ 20,000 for PY donations; Resource 0617 of \$70,000 for instructional materials.

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

First Prior Year (2019-20)	1,842,027.20		
Budget Year (2020-21)	1,789,800.00	-2.84%	Yes
1st Subsequent Year (2021-22)	1,820,763.00	1.73%	No
2nd Subsequent Year (2022-23)	1,859,363.00	2.12%	No

Explanation:
(required if Yes)

Change is outside of range in 2020-21 due to reduction of \$8,000 for copier leases & maint. contracts; \$4,862 VAPA contribution; \$5,000 in legal expense; \$5,200 for non-renewal of Discovery Education contract; \$5,700 for one-time expense in Resource 7311; \$6,225 for non-renewal of SARB contract; \$8,000 for non-renewal of PIQUE contract; \$10,000 for one-time PY expense for Microsoft License fees; \$10,800 in electricity cost; and increase of \$10,300 for liability insurance.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	1,850,026.00		
Budget Year (2020-21)	1,539,944.00	-16.76%	Met
1st Subsequent Year (2021-22)	1,539,944.00	0.00%	Met
2nd Subsequent Year (2022-23)	1,539,944.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	2,184,407.00		
Budget Year (2020-21)	2,236,968.00	2.41%	Not Met
1st Subsequent Year (2021-22)	2,194,283.00	-1.91%	Met
2nd Subsequent Year (2022-23)	2,240,802.00	2.12%	Met

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

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

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

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

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

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

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

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

Change is outside of range in 2020-21 and 2021-22 due to planned one-time expenditures in Resource 0042 of \$25,000 for technology; Resource 0072 of \$20,000 for PY donations; Resource 0617 of \$70,000 for instructional materials.

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

Change is outside of range in 2020-21 due to reduction of \$8,000 for copier leases & maint. contracts; \$4,862 VAPA contribution; \$5,000 in legal expense; \$5,200 for non-renewal of Discovery Education contract; \$5,700 for one-time expense in Resource 7311; \$6,225 for non-renewal of SARB contract; \$8,000 for non-renewal of PIQUE contract; \$10,000 for one-time PY expense for Microsoft License fees; \$10,800 in electricity cost; and increase of \$10,300 for liability insurance.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	10,068,236.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	10,068,236.00	302,047.08	0.00	Not Met

¹Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	873,660.00	979,690.00	986,027.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	682,426.17	1,162,002.56	1,398,776.06
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,556,086.17	2,141,692.56	2,384,803.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,292,733.65	10,312,518.51	10,105,105.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	9,292,733.65	10,312,518.51	10,105,105.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.7%	20.8%	23.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.6%	6.9%	7.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	524,763.57	6,551,924.01	N/A	Met
Second Prior Year (2018-19)	566,250.95	6,816,932.38	N/A	Met
First Prior Year (2019-20)	246,982.24	7,523,654.76	N/A	Met
Budget Year (2020-21) (Information only)	(623,287.00)	7,485,888.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	2,001,886.45	2,228,930.38	N/A	Met
Second Prior Year (2018-19)	2,289,133.05	2,753,693.95	N/A	Met
First Prior Year (2019-20)	2,980,875.35	3,319,944.90	N/A	Met
Budget Year (2020-21) (Information only)	3,566,927.14			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	736	736	736
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,068,236.00	10,197,530.00	10,538,338.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,068,236.00	10,197,530.00	10,538,338.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	402,729.44	407,901.20	421,533.52
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	402,729.44	407,901.20	421,533.52

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	956,482.00	967,820.00	796,845.14
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	899,493.06	528,994.06	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,855,975.06	1,496,814.06	796,845.14
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.43%	14.68%	7.56%
District's Reserve Standard (Section 10B, Line 7):	402,729.44	407,901.20	421,533.52
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(1,114,694.00)			
Budget Year (2020-21)	(1,089,214.00)	(25,480.00)	-2.3%	Met
1st Subsequent Year (2021-22)	(1,143,757.00)	54,543.00	5.0%	Met
2nd Subsequent Year (2022-23)	(1,216,432.00)	72,675.00	6.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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S6. Long-term Commitments

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments? Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	19	Fund 40-0018 / 8919-8979	Fund 40-0018 / 7438-39	1,501,000
Certificates of Participation				
General Obligation Bonds	19	Fund 51 / 8571-8660	Fund 51 / 7433-34	4,746,686
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01 - 13	Fund 01 - 13	23,607
Other Long-term Commitments (do not include OPEB):				
TOTAL:				6,271,293

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	112,174	112,120	111,989	111,781
Certificates of Participation				
General Obligation Bonds	479,547	490,737	521,989	360,130
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	23,607	23,607	23,607	23,607
Other Long-term Commitments (continued):				
Total Annual Payments:	615,328	626,464	657,585	495,518
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments increase according to the amortization schedule.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Previous Superintendent is receiving an annual Health & Welfare cap of \$6,000 for five years beginning in 2017-18 through 2021-22.

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

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

	Self-Insurance Fund	Governmental Fund
		6,000

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	12,000.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	12,000.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	6,000.00	6,000.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	6,000.00	6,000.00	0.00
d. Number of retirees receiving OPEB benefits	1	1	0

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

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

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

No

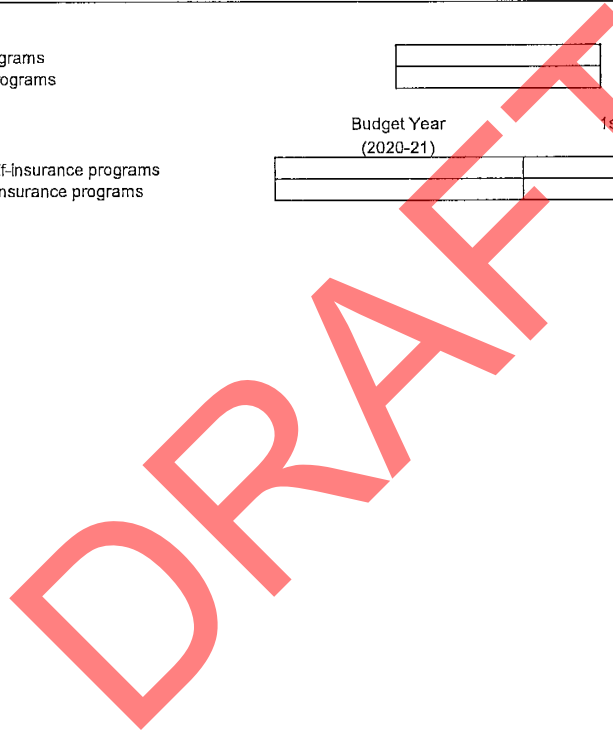
2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

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

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

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



S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	42.0	41.0	41.0	41.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for 2020-21 have not begun.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 41,034

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	No	No	No
2.	264,914	264,914	264,914
3.	100.0%	100.0%	100.0%
4.	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Yes	Yes	Yes
2.	82,076	81,053	82,643
3.	1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	39.7	39.4	39.4	39.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

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

District offered zero percent increase and negotiations are on hold until October.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

17,170

7. Amount included for any tentative salary schedule increases

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	191,637	191,637	191,637
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	41,410	42,607	43,673
3. Percent change in step & column over prior year	2.5%	2.5%	2.5%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

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

Negotiations have not begun.

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

3,992

4. Amount included for any tentative salary schedule increases

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

0	0	0
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Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

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

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

No	No	No
37,558	37,558	37,558
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Yes	Yes	Yes
8,932	6,193	6,315
2.9%	2.0%	2.0%

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

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

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

Yes	Yes	Yes
1,500	1,500	1,500
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

WAGGERS
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Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	13,613,694.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	562,568.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	133,156.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	153,939.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	217,130.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				504,225.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				12,546,901.40

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)		1,087.18	
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,540.78	
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.)		12,304,296.94	11,370.97
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)		12,304,296.94	11,370.97
B. Required effort (Line A.2 times 90%)		11,073,867.25	10,233.87
C. Current year expenditures (Line I.E and Line II.B)		12,546,901.40	11,540.78
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

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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) 529,896.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 9,168,681.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.78%

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)	690,195.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	25,452.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	18,816.00
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)	54,001.21
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	788,464.21
9. Carry-Forward Adjustment (Part IV, Line F)	44,967.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	833,431.88

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,052,104.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,132,505.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	398,280.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	27,096.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	296,698.96
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)	690.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	880,275.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,076,711.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	140,430.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	12,004,791.19

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)

6.57%

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)

6.94%

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>788,464.21</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(64,025.36)</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 (5.66%) times Part III, Line B19); zero if negative	<u>44,967.67</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.66%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>44,967.67</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>44,967.67</u>

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Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,905,005.00	0.07%	7,910,532.00	0.00%	7,910,532.00
2. Federal Revenues	8100-8299	572,031.00	0.00%	572,031.00	0.00%	572,031.00
3. Other State Revenues	8300-8599	394,962.00	0.00%	394,962.00	0.00%	394,962.00
4. Other Local Revenues	8600-8799	572,951.00	0.00%	572,951.00	0.00%	572,951.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,444,949.00	0.06%	9,450,476.00	0.00%	9,450,476.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,152,578.00		4,233,631.00
b. Step & Column Adjustment				81,053.00		82,644.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,152,578.00	1.95%	4,233,631.00	1.95%	4,316,275.00
2. Classified Salaries						
a. Base Salaries				1,704,294.00		1,746,901.00
b. Step & Column Adjustment				42,607.00		43,673.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,704,294.00	2.50%	1,746,901.00	2.50%	1,790,574.00
3. Employee Benefits	3000-3999	1,870,988.00	2.49%	1,917,518.00	8.64%	2,083,260.00
4. Books and Supplies	4000-4999	447,168.00	-16.47%	373,520.00	2.12%	381,439.00
5. Services and Other Operating Expenditures	5000-5999	1,789,800.00	1.73%	1,820,763.00	2.12%	1,859,363.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	323,243.00	1.73%	328,835.00	2.12%	335,806.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(219,835.00)	1.73%	(223,638.00)	2.12%	(228,379.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,068,236.00	1.28%	10,197,530.00	3.34%	10,538,338.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(623,287.00)		(747,054.00)		(1,087,862.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,801,201.50		3,177,914.50		2,430,860.50
2. Ending Fund Balance (Sum lines C and D1)		3,177,914.50		2,430,860.50		1,342,998.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	234,274.36		234,274.36		234,274.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,082,665.08		694,772.08		306,879.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	956,482.00		967,820.00		796,845.14
2. Unassigned/Unappropriated	9790	899,493.06		528,994.06		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,177,914.50		2,430,860.50		1,342,998.50

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	956,482.00		967,820.00		796,845.14
c. Unassigned/Unappropriated	9790	899,493.06		528,994.06		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,855,975.06		1,496,814.06		796,845.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.43%		14.68%		7.56%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		736.20		736.13		736.13
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,068,236.00		10,197,530.00		10,538,338.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,068,236.00		10,197,530.00		10,538,338.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		402,729.44		407,901.20		421,533.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		402,729.44		407,901.20		421,533.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,740,638.00	0.07%	7,746,165.00	0.00%	7,746,165.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	136,427.00	0.00%	136,427.00	0.00%	136,427.00
4. Other Local Revenues	8600-8799	74,750.00	0.00%	74,750.00	0.00%	74,750.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,089,214.00)	5.01%	(1,143,757.00)	6.35%	(1,216,432.00)
6. Total (Sum lines A1 thru A5c)		6,862,601.00	-0.71%	6,813,585.00	-1.07%	6,740,910.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,752,801.00		3,827,857.00
b. Step & Column Adjustment				75,056.00		76,557.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,752,801.00	2.00%	3,827,857.00	2.00%	3,904,414.00
2. Classified Salaries						
a. Base Salaries				1,250,289.00		1,281,546.00
b. Step & Column Adjustment				31,257.00		32,039.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,250,289.00	2.50%	1,281,546.00	2.50%	1,313,585.00
3. Employee Benefits	3000-3999	1,565,143.00	2.17%	1,599,090.00	8.85%	1,740,562.00
4. Books and Supplies	4000-4999	349,768.00	-21.54%	274,435.00	2.12%	280,253.00
5. Services and Other Operating Expenditures	5000-5999	758,575.00	1.73%	771,698.00	2.12%	788,058.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,483.00	1.73%	61,529.00	2.12%	62,833.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(251,171.00)	1.73%	(255,516.00)	2.12%	(260,933.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,485,888.00	1.00%	7,560,639.00	3.55%	7,828,772.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(623,287.00)		(747,054.00)		(1,087,862.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,566,927.14		2,943,640.14		2,196,586.14
2. Ending Fund Balance (Sum lines C and D1)		2,943,640.14		2,196,586.14		1,108,724.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,082,665.08		694,772.08		306,879.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	956,482.00		967,820.00		796,845.14
2. Unassigned/Unappropriated	9790	899,493.06		528,994.06		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,943,640.14		2,196,586.14		1,108,724.14

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	956,482.00		967,820.00		796,845.14
c. Unassigned/Unappropriated	9790	899,493.06		528,994.06		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,855,975.06		1,496,814.06		796,845.14
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B4. Less \$80,000 one-time cost for instructional materials						

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Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCF/Revenue Limit Sources	8010-8099	164,367.00	0.00%	164,367.00	0.00%	164,367.00
2. Federal Revenues	8100-8299	572,031.00	0.00%	572,031.00	0.00%	572,031.00
3. Other State Revenues	8300-8599	258,535.00	0.00%	258,535.00	0.00%	258,535.00
4. Other Local Revenues	8600-8799	498,201.00	0.00%	498,201.00	0.00%	498,201.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,089,214.00	5.01%	1,143,757.00	6.35%	1,216,432.00
6. Total (Sum lines A1 thru A5c)		2,582,348.00	2.11%	2,636,891.00	2.76%	2,709,566.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				399,777.00		405,774.00
b. Step & Column Adjustment				5,997.00		6,087.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	399,777.00	1.50%	405,774.00	1.50%	411,861.00
2. Classified Salaries						
a. Base Salaries				454,005.00		465,355.00
b. Step & Column Adjustment				11,350.00		11,634.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	454,005.00	2.50%	465,355.00	2.50%	476,989.00
3. Employee Benefits	3000-3999	305,845.00	4.11%	318,428.00	7.62%	342,698.00
4. Books and Supplies	4000-4999	97,400.00	1.73%	99,085.00	2.12%	101,186.00
5. Services and Other Operating Expenditures	5000-5999	1,031,225.00	1.73%	1,049,065.00	2.12%	1,071,305.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	262,760.00	1.73%	267,306.00	2.12%	272,973.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,336.00	1.73%	31,878.00	2.12%	32,554.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,582,348.00	2.11%	2,636,891.00	2.76%	2,709,566.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		234,274.36		234,274.36		234,274.36
2. Ending Fund Balance (Sum lines C and D1)		234,274.36		234,274.36		234,274.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	234,274.36		234,274.36		234,274.36
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		234,274.36		234,274.36		234,274.36

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

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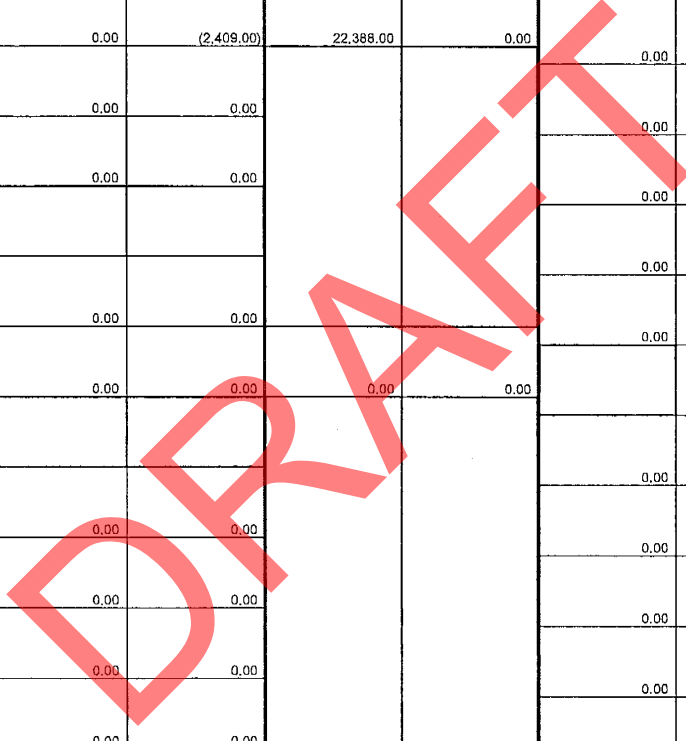
Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(545,161.00)	0.00	(219,835.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	531,165.00	0.00	136,510.00	0.00				
Other Sources/Uses Detail					0.00	112,120.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	17,269.00	0.00	56,288.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,273.00)	27,037.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					112,120.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	548,434.00	(548,434.00)	219,835.00	(219,835.00)	112,120.00	112,120.00		

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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	(823,973.00)	0.00	(212,830.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							60,000.00	0.00
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	609,113.00	0.00	129,545.00	0.00				
Other Sources/Uses Detail					0.00	153,939.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	17,269.00	0.00	60,897.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	60,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,409.00)	22,388.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					153,939.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
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	626,362.00	(626,362.00)	212,830.00	(212,830.00)	153,939.00	153,939.00	60,000.00	60,000.00

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July 1 Budget
2020-21 Budget
Technical Review Checks

Keyes Union Elementary

Stanislaus County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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50-71134-0000000

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Keyes Union Elementary

Stanislaus County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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50-71134-0000000

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Keyes Union Elementary

Stanislaus 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)
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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2020-21 Budget
Technical Review Checks

Keyes Union Elementary

Stanislaus County

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

SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

EXPORT CHECKS

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

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

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

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

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

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

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

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Checks Completed.

**End
Of
Report**

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