



**COLUSA UNIFIED
SCHOOL DISTRICT**

ADOPTED BUDGET

**FISCAL YEAR
2020.2021**

COLUSA UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2020.2021
WITH NARRATIVE SUMMARY

The Colusa Unified School District (CUSD) budget is developed using a zero-based budget model approach. In addition, a portion of the budget is developed to compliment the Local Control and Accountability Plan, which identifies how the District will support the most at risk students that it serves.

INTRODUCTION

As the Board of Education (BOE) considers a positive certification of the proposed budget for 2020.2021, it must recognize that the budget that is being presented is based on Governor Newsom’s May Revision; which was presented on May 14, 2020. Should the Legislature approve a budget that is materially different, a revised budget will be presented to the BOE at the appropriate time.

MAY REVISION

As the Governor presented an overview of the May Revision, it was noted that “This is no normal year. And this is no ordinary May Revision.” With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state’s revenue sources dropped and projections of the state’s main revenue sources – personal income tax, sales and use tax and corporation tax – will be reduced in the budget year by 25.5 %, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

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

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

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

- ✓ Net decline of 7.92% to LCFF base grant amount (COLA 2.31% less 10% reduction).
- ✓ Withdrawal of \$1.84 billion of January K-12 education proposals.
- ✓ Federal stimulus of \$4.4 billion for learning loss mitigation.

- ✓ Maintain AB 602 Special Education statewide target adjustment to \$645/ADA.
- ✓ Deferral of the June 2020 apportionment to July 2020; and \$5.3 billion deferral of 2020-21 apportionments for April, May, and June to 2021-22.
- ✓ Redirecting STRS and PERS payments toward long-term unfunded liabilities to reduce 2020-21 and 2021-22 rates.
- ✓ Flexibility to some provisions based on collaboration with the education community.

The May Revise, as noted above, is the basis for overall budget development for fiscal year 2020.2021. Revenue under the LCFF decreased in fiscal 2020.2021 by 7.92%. The Unrestricted General Fund, Fund 01 deficit spends in the amount of \$832,071. As negotiations of the State Budget take place, counter proposals that are more favorable to public education are being vetted. This financial projection, using the May Revise, can be viewed as the worst-case scenario of the 2020.2021 budget and multi-year projection. There is hope that the enacted State Budget will provide more funding than currently proposed in the May Revise. A revised budget will be submitted to the Board of Education is warranted by the enacted State Budget. The major assumptions for the fiscal year 2020.2021 Budget are:

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF has been very complex. The primary cause for this complexity is the state’s commitment to ensuring all LEAs are funded at no less than they received in 2012-2013 and that it was expected to take eight years to fully fund the LCFF. This is simple in concept but complex in application. With the proposed funding level in the May Revise, the LCFF is no longer fully funded and has a deficit of 7.92%.

The following describes the basic components of the formula and transition into the LCFF. The most distinct difference between the former revenue model and the LCFF relates to the role and impact of COLA during the transition years. Under the former model, COLAs (and their deficits) played the central role in determining increases in year-over-year funding. Under the LCFF, COLAs are one step in the formula’s calculation which has four driving factors which are: (1) the Average Daily Attendance (ADA); (2) Unduplicated Count of students that qualify for free or reduced lunch, are an English language learner, or are foster youth or homeless; (3) Percentage of Gap Funding; and (4) COLA.

In addition, there are several other factors that are included in the calculation of funding for each school district in the state. For the Colusa Unified School District, some of the factors are calculated but do not apply. For those factors that apply, the most significant are noted in the following paragraphs.

K-3 Grade Span Adjustment (GSA) The base grant for the K-3 grade span increases by an add-on of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades K-3, including transitional kindergarten, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts are required to either: 1) Have a class size ratio of 24:1 or less at each school site in 2013-2014 and

maintain that ratio in the future; 2) Collectively bargain an alternative class size ratio for this grade span, or; 3) Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the Colusa Unified School District, the current collective bargaining agreement does not define class size less than the required 24:1. However, actual class size(s) are in the area of approximately 23:1. The target funding associated with this adjustment for the 2020.2021 fiscal year is estimated at \$422,007.

Supplemental and Concentration Grants Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced-price meals, or who are classified as English learners or as foster youth or homeless. The use of these funds is subject to the regulations adopted by the State Board of Education at its January 14, 2014 meeting.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the District's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Colusa Unified School District, its 72.97% unduplicated percentage is expected to generate a concentration grant of 18.52% of its ADA.

The following charts are a result from the LCFF Calculator 2020.2021 Budget Development funding model. The three charts provide data for the variables of target funding, entitlement funding, and minimum proportional percentage.

Chart #1 shows the target calculation of the LCFF including the GSA and Supplemental and Concentration grant funding targets.

| Colusa Unified (61598) - 2020.2021 Adopted Budget | | 06.22.2020 | | v21 | | |
|---|--------------------------------|-----------------------------|--------------------------------------|------------------|------------------|-------------------|
| LOCAL CONTROL FUNDING FORMULA | | | | | 2020-21 | |
| CALCULATE LCFF TARGET | | | | | | |
| | <u>COLA & Augmentation</u> | <u>Base Grant Proration</u> | <u>Unduplicated Pupil Percentage</u> | | 2020-21 | |
| Unduplicated as % of Enroll | 0.000% | -7.92% | 72.97% | 72.97% | | |
| | ADA | Base | Gr Span | Supp | Concen | TARGET |
| Grades TK-3 | 434.94 | 7,092 | 738 | 1,143 | 704 | 4,208,582 |
| Grades 4-6 | 337.83 | 7,199 | | 1,051 | 647 | 3,005,488 |
| Grades 7-8 | 245.14 | 7,412 | | 1,082 | 666 | 2,245,403 |
| Grades 9-12 | 453.01 | 8,590 | 223 | 1,286 | 792 | 4,933,740 |
| Subtract NSS | - | - | - | - | - | - |
| NSS Allowance | - | - | - | - | - | - |
| TOTAL BASE | 1,470.92 | 11,224,966 | 422,007 | 1,699,759 | 1,046,480 | 14,393,212 |
| Targeted Instructional Improvement Block Grant | | | | | | 65,562 |
| Home-to-School Transportation | | | | | | 40,676 |
| Small School District Bus Replacement Program | | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | 14,499,450 |
| Funded Based on Target Formula <i>(based on prior year P-2 certification)</i> | | | | | | TRUE |

Chart #1 – LCFF Target

In Chart #2, the LCFF Entitlement Calculation, shows a decrease in funding of \$1,280,253, or a 7.92% decrease. The decrease is a result of State funding being reduced overall, even though a COLA was applied to the formula.

| | | | |
|---|---------|-----------------|----------------------|
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | |
| | | | 2020-21 |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | 14,499,450 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | 15,204,626 |
| LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i> | | | - |
| Current Year Gap Funding | | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | | - |
| Miscellaneous Adjustments | | | - |
| LCFF Entitlement before Minimum State Aid provision | | | 14,499,450 |
| CHANGE OVER PRIOR YEAR | | -8.11% | (1,280,253) |
| LCFF Entitlement PER ADA | | | 9,857 |
| PER ADA CHANGE OVER PRIOR YEAR | | -8.12% | (871) |
| BASIC AID STATUS (school districts only) | | | <i>Non-Basic Aid</i> |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | |
| | | <u>Increase</u> | <u>2020-21</u> |
| State Aid | -10.74% | (1,280,253) | 10,636,478 |
| Property Taxes net of in-lieu | 0.00% | - | 3,862,972 |
| Charter in-Lieu Taxes | 0.00% | - | - |
| LCFF pre COE, Choice, Supp | -8.11% | (1,280,253) | 14,499,450 |

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two future years. Note that the funding levels include prior year funding for the EIA program and other funding spent on the targeted populations. As such, the proportionality increase is based on the difference. For fiscal 2020.2021, the MPP amount is \$2,746,239 or 23.58%.

| SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES | | | |
|---|--------------|--------------|--------------|
| | 2020-21 | 2021-22 | 2022-23 |
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$ 2,746,239 | \$ 2,751,132 | \$ 2,751,132 |
| Current year Percentage to Increase or Improve Services | 23.58% | 23.62% | 23.62% |

Chart #3 – Minimum Proportionality Percentage (MPP)

Routine Restricted Maintenance: LEAs no longer have the flexibility to reduce the contribution to the Routine Restricted Maintenance account. Effective with the 2019.2020 fiscal year, the 3% contribution requirement returns. For the Colusa Unified School District, the dollar amount to fund RRM is at a 2% rate, or \$347K, as it has not participated in the Leroy F. Greene Facility Act.

Enrollment Assumption For the 2020.2021 fiscal year, enrollment is anticipated to be flat for budgeting purposes. For the 2020 CBEDS cycle, enrollment that had an increase of 37 students, but the average daily attendance was flat; resulting in increased funding. Current enrollment projections are flat. As such, the budget model assumes a similar pattern with flat funding. The enrollment to average daily attendance (ADA) is 95.87%, which results in attendance of 1470.92 in Chart #4 – ADA Assumptions.

| ADA | ADA to use: | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|-----------------------|-------------|-----------------|-----------------|-----------------|-----------------|
| LCFF ADA | | | | | |
| Combined Total | | | | | |
| Grades TK-3 | | 434.94 | 434.94 | 434.94 | 434.94 |
| Grades 4-6 | | 337.83 | 337.83 | 337.83 | 337.83 |
| Grades 7-8 | | 245.14 | 245.14 | 245.14 | 245.14 |
| Grades 9-12 | | 453.01 | 453.01 | 453.01 | 453.01 |
| Total | | 1,470.92 | 1,470.92 | 1,470.92 | 1,470.92 |

Chart #4 – ADA Assumptions

RESTRICTED REVENUE ASSUMPTIONS

Special Education: For the 2020-21 fiscal year, the Governor continues to propose a revised special education base funding formula using a three-year rolling average of LEAs' ADA, including districts, charters and COEs, while continuing to allocate funding to SELPAs. The budget redirects \$492.7 million allocated in 2019-20 to the Special Education Early Intervention Preschool Grant for distribution through the new formula in addition to the \$152.6 million in AB 602 funding added in the 2019-20 budget. This additional, ongoing funding would further increase base funding rates of the lowest funded SELPAs to a new base funding rate estimated at \$645/ADA. The Governor estimates most LEAs would experience an increase in base funding, and approximately 100 LEAs with current funding rates higher than the new base rate would be held harmless. The \$250 million for the Early Intervention Preschool Grant in 2020-21 as proposed by the Governor in January is excluded from the May Revision.

All other existing AB 602 special education categorical funding sources remain unchanged and frozen at 2019.20 funding levels until a new funding formula is adopted in a future fiscal year. The \$500,000 in one-time funding for a study of the current SELPA governance and accountability structure and \$600,000 in one-time funding for two workgroups to study improved accountability for special education service delivery and student outcomes continue to be included as in the Governor's January proposals, except these efforts are now funded with IDEA funds (previously Prop. 98 funds). \$600,000 in IDEA funds are proposed to fund a workgroup to study of out-of-home care costs and services and to develop an IEP addendum for distance learning. \$7 million in IDEA funds are provided to assist LEAs with developing regional alternative dispute resolution and statewide mediation services for cases related to special education distance learning during the pandemic. Finally, the May Revision proposes \$4 million one-time funding for dyslexia research, training, and a statewide conference.

However, neither the Assembly nor the Senate support this proposal and have, alternatively, crafted language of their own. In both cases, COLA is applied to AB602 dollars as well as other funding increase. Because of the uncertainty of this proposal, no revenue has been added or removed from the CUSD 2020.2021 budget at this time.

Federal Revenues The current model assumes a slight reduction in on-going funding to \$312,208 that is augmented by CARES act one-time funding of \$177,000. With the current challenges the Trump Administration and Congress have, it is too early to determine what funding levels beginning in October 2020 will look like. As the federal program develops, the District will update its budget assumptions and present revised federal funding and expenditures at the First Interim report.

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

The Administration is well versed in the task of projecting known costs including personnel costs like step and column movement associated with existing bargaining agreements, and other well-established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

The most significant is the potential future cost(s) that could be associated with the implementation of the LCAP. These cost(s) will be associated with the requirement to provide increased or improved services associated with the minimum proportional percentage (MPP) requirement. In addition, the District will be responsible for funding previous categorically funded programs such as instructional materials, career technical education, deferred maintenance, and professional development just to name a few.

Local Control Accountability Plan Gov. Newsom issued Executive Order (EO) N-56-20, which extends the deadline to adopt the LCAP, Annual Update and Budget Overview for Parents to December 15, 2020 for LEAs, including school districts, charter schools, and county offices of education on the condition that the governing board of the LEA adopts a written report by July 1, 2020.

EO N-56-20 included the following conditions related to the extension of the 2020.21 LCAP:

- The governing board or body of the LEA adopts, during the same meeting at which the governing board or body of the LEA adopts the annual budget due July 1, 2020, a written

report to the community that explains the changes the LEA made to program offering during COVID-19 and major impacts of school closures on families and students, which shall include, at a minimum, a description of how the LEA is meeting the needs of unduplicated students, defined in EC Section 42238.02(b)(1).

- School districts and county boards of education will submit the written report to the county superintendent of schools or the Superintendent of Public Instruction, respectively, in conjunction with submission of the adopted annual budget.
- A charter school submits the written report adopted pursuant to clause (i) to its authorizer in accordance with EC 47604.33.
- The LEA posts a copy of the written report adopted pursuant to clause (i) on the homepage of the internet website maintained by the LEA, if such website exists.
- The CDE shall develop a form that LEAs may use for the written report.
- The deadline for a county superintendent or the Superintendent of Public Instruction to approve the LCAP pursuant to EC Section 52070(d) and 52070.5(d) is extended until January 14, 2021.
- The deadline for a charter school to submit the LCAP to its chartering authority and the county superintendent of schools is extended to December 15, 2020.
- The requirement to utilize the recently updated LCAP template by the State Board of Education per EC Section 52064(j) is waived.
- For the budget adopted by a school board on or before July 1, 2020, the requirements that the school board adopt an LCAP prior to adopting a budget and that the budget include the expenditures identified in the LCAP pursuant to EC Section 42127(a)(2)(A) is waived.
- The requirement that a county superintendent of schools disapprove the budget by September 15, 2020 if the budget does not include expenditures necessary to implement the LCAP pursuant to EC Sections 42127(c)(3) and 42127(d)(1) is waived.
- The requirement that a county superintendent of schools shall not adopt or approve a budget before the LCAP for the budget year is approved pursuant to EC Section 42127(d)(2) is waived.
- For the budget adopted by a county board of education on or before July 1, 2020, the requirements that a county board of education adopt a LCAP prior to adopting a budget with expenditures identified in the LCAP pursuant to EC Section 1622(a); that the Superintendent of Public Instruction disapprove the budget if the county board of education has not adopted a LCAP or if the budget does not include the expenditures necessary to implement the LCAP pursuant to EC Section 1622(b)(2); and that the Superintendent of Public Instruction disapprove a revised budget by November 8, 2020 if the SPI determines the budget does not include the expenditures necessary to implement the LCAP pursuant to EC Section 1622(d) are waived.
- The requirement that a school district board, county board of education, and the governing board of a charter school review data to be publicly reported for Dashboard local indicators in conjunction with the adoption of the LCAP, pursuant to EC Section 52064.5(e)(2), is waived with respect to the review and adoption that would be required by July 1, 2020.
- The conditions established for Bagley-Keene Act or the Brown Act under Paragraph 3 of Executive Order N-29-20, including conditions specified therein, shall apply to meetings held pursuant to Article 3 of Chapter 2 of Part 21 of Division 3 of Title 2 of EC Section 47604.1(b).
- The requirements relating to minimum instructional minutes physical education for grades 1-12 are waived, specified in EC Sections 51210(a)(7), 51220(d), 51222, and 51223. The requirement relating to providing adequate facilities for physical education courses, specified in EC Section 51241(b)(2), is waived.

- The requirement that each LEA maintaining any of the grades 5, 7, and 9 to administer a physical fitness performance test to each student in those grades, specified in EC Section 60800, and the requirement that the CDE collect data regarding the administration of the physical fitness test, specified in EC Sections 33352(b)(4) and (5), are waived for the 2019.20 school year.

LEAs will develop the new three-year LCAP cycle in spring of 2021, to be adopted by July 1, 2021. The E-Template will be available for the 2021-24 LCAP adoption cycle.

Enrollment Assumptions District enrollment projections are: Grades TK-3 – 456; Grades 4-8 – 609; Grades 9-12 – 470 for a total enrollment of 1,535. For the 2020 CBEDS cycle, enrollment had an increase of 37 students, but the average daily attendance was flat; resulting in increased funding. Current enrollment projection increases by 8 students.

Salaries and Benefits The cost of salaries and benefits in the fiscal 2020.2021 Budget are based on actual staffing costs reflective of staff identified in position control. In addition, salary cost increases are budgeted to reflect step and column movements equal to an increase of approximately 1.5%. Substitute, extra pay and professional growth increments are budgeted based on an analysis of 2091.2020 year-to-date data.

In addition to salary, estimated employee benefits will be budgeted as follows:

| <i>Certificated Employees</i> | | <i>Classified Employees</i> | |
|--------------------------------------|---------------|------------------------------------|---------------|
| STRS | 16.15% | PERS | 20.70% |
| Medicare | 1.450% | Social Security | 6.200% |
| UI | 0.05% | Medicare | 1.450% |
| Workers Comp | 2.55% | UI | 0.05% |
| Total Statutory Benefits | 20.20% | Workers Comp | 2.55% |
| Health & Welfare (annual) | \$10504.80 | Total Statutory Benefits | 30.95% |
| | | Health & Welfare (annual) | \$10,504.80 |

Retirement Systems The Colusa Unified School District will also be expected to bear some of the cost associated with the unfunded liability in both the CalPERS and the CalSTRS retirement systems. The CalSTRS rate decrease due to a liability payment appropriated in last years' State Budget.

CalSTRS Actual and Proposed Rates

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Projected |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|
| Employer | 8.25% | 8.88% | 10.73% | 12.58% | 14.43% | 16.28% | 17.10% | 16.15% |
| State | 3.04% | 3.45% | 4.89% | 6.33% | 6.33% | 6.33% | 6.33% | 6.33% |
| Member (2% at 60) | 8.00% | 8.15% | 9.20% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% |
| Member (2% at 62) | 8.00% | 8.08% | 8.56% | 9.21% | 9.21% | 9.21% | 9.21% | 9.21% |

CalPERS Actual and Projected Employer Rates

| 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Projected |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|
| 11.442% | 11.771% | 11.847% | 13.888% | 15.50% | 18.062% | 19.721% | 20.70% |

Multiyear Projections Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To make multiyear projections, Districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a multi-year projection (MYP).

The further into the future a projection is made, the greater the likelihood the variables used to create the projection will deviate from assumed values. Subsequent year projections are predicated on trying to forecast variables that are entirely outside the control of the District, including the actions of current and future elected officials and the direction of the global, national and state economy. The implementation of the LCFF has in some ways increased the uncertainty for the District because it is new and unfamiliar, and it has a varying impact from district to district.

The COVID-19 pandemic has added an unplanned variable whose magnitude has still to be determined. The current MYP is based on the data provided in the May Revise and takes a very conservative approach in assuming that year-over-year funding for the LCFF will be flat. For the District, estimated increases in 2021.22 and 2022.23 are \$4,458K and \$0K respectively as shown below in Chart #5 – 2019.2020 Budget MYP LCFF Entitlement Calculation.

| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | |
|--|----------------|-------------------|----------------|-------------------|
| | <u>2021-22</u> | | <u>2022-23</u> | |
| LOCAL CONTROL FUNDING FORMULA TARGET | | 14,503,908 | | 14,503,908 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | 15,204,626 | | 15,204,626 |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | - | | - |
| Current Year Gap Funding | 100.00% | - | 100.00% | - |
| ECONOMIC RECOVERY PAYMENT | | - | | - |
| Miscellaneous Adjustments | | - | | - |
| LCFF Entitlement before Minimum State Aid provision | | 14,503,908 | | 14,503,908 |
| CHANGE OVER PRIOR YEAR | 0.03% | 4,458 | 0.00% | - |

CHART #5 – 2019.2020 BUDGET MYP LCFF ENTITLEMENT CALCULATION

Although a conservative MYP, this projection is not necessarily a worst-case scenario as there is the possibility of future funding reductions by the State in the immediate future. As the current year budget cycle continues to evolve, the Board of Education will be presented with updated scenarios on what future funding may look like and its impact on future budgets.

For purposes of adoption of the 2020.21 budget, the MYP follows the funding model and assumes that future on-going expenditure reductions of \$700,000 and \$650,000 occur during the development of the fiscal 2021.22 and 2022.23 budgets respectfully. In the past budget cycle, the MYP would assume a *best*-case scenario. As noted above, the MYP has been calculated to illustrate more of a “middle of the road” so that risk(s) can be highlighted. The MYP is shown on the chart below: Chart #6 – 2019.2020 Budget MYP.

| | <u>2020/2021</u> | | <u>2021/2022</u> | | <u>2022/2023</u> | |
|-------------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------|
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| Total Revenues | \$14,899,797 | \$ 1,656,963 | \$14,910,528 | \$1,331,674 | \$14,920,073 | \$1,364,580 |
| Total Expenditures / Uses / Sources | 15,731,868 | 1,631,177 | 15,287,548 | 1,486,465 | 14,898,344 | 1,364,580 |
| Net Increase/Decrease | \$ (832,071) | \$ 25,786 | \$ (377,020) | \$ (154,791) | \$ 21,729 | \$ (0) |
| Beginning Fund Balance | 2,538,708 | 129,611 | 1,706,637 | 155,397 | 1,329,618 | 606 |
| Ending Fund Balance | \$ 1,706,637 | \$ 155,397 | \$ 1,329,618 | \$ 606 | \$ 1,351,347 | \$ 606 |

CHART #6 – 2019.2020 BUDGET MYP

Est. Funded Increase @ 0.00% *Est. Funded Increase @ 0.00%*

STATEMENT OF EXCESS RESERVES

The annual requirement for a Statement of Excess Reserves can be found as Exhibit A attached to this narrative. The reserve identifies any assigned or unassigned/unappropriated balances. For fiscal 2020.2021, the amount in excess of the 3% reserve level is that amount that increases the reserve to match BP3461 which is a 5.0% reserve.

GENERAL FUND CONCLUSION

For the first time in several years, the District's fiscal position is precarious at best. The COVID-19 pandemic has created a level of uncertainty for not only the budget year, but future years as well. It has been said that the timing of the next recession is not 'if' but 'when.' The "when" is now and the depth of the recession is significant. All are hopeful that the recovery will be relatively quick; but as we currently do not have a firm grasp on the magnitude of the current recession a recovery appears to be a long-term event.

The District's fiscal position is also at risk due to the competing interests at the State capital regarding how best to address the economic effects of COVID-19. Both plans include a portion of the State's budget to be balanced on the cash flow of school districts. This is accomplished by implementing the deferral of revenue strategy employed during the great recession. Cash will once again be king and the constant monitoring of cash flow will be required to ensure the District solvency; with no cash, the District is out of business.

As the pendulum has swung in a fiscally negative direction, the District must not only plan on how to get kids back into the classroom, but also continue to be prudent in the deployment of its Strategic Plan and the Local Control Accountability Plan. The District must be thoughtful in its actions and it must recognize the impact of the economic shutdown and plan to mitigate a current reduction in funding.

ALL OTHER FUNDS

CAFETERIA – FUND 13

REVENUE ASSUMPTIONS

Federal revenue was budgeted based on historical participation data and reduced slightly to recognize the impact of COVID-19. Likewise, State and Local Revenues were adjusted based on historical participation and a COVID-19 reduction. Revenues are expected to be down by 2.2% for total revenues of \$801K.

EXPENDITURE ASSUMPTIONS

Expenditures were projected based on historical participation. Expenses were adjusted to compensate for fluctuation in revenues and services being provided. Expenditures are expected to be down by 2.3% leaving the fund balanced.

CAPITAL FACILITIES – FUND 25

The payment of developer fees are accumulated in Fund 25. The district uses these funds to pay for new facility needs as well as the modernization of existing facilities. The fund has a beginning fund balance of \$457,120. Currently, there are no long-term debt obligations made from this fund.

REVENUE ASSUMPTIONS

The budgeted revenue for developer fees to be collected this year is \$65,000.

Interest earnings are estimated at \$5,000.00

EXPENDITURE ASSUMPTIONS

The FBLA classroom project and the Egling Middle School portable projected will be completed in the beginning of the academic year. Combined estimated cost of the projects is \$159,340.

The projected ending fund balance for Fund 25 is \$367,780.

END –BUDGET ASSUMPTIONS – CUSD – 2020.2021

| 2020.2021 General Fund - Revenue Limit Summary Fund 01 - Estimated Actual 2019.2020 | | | |
|---|---------------|----------------|---------------|
| | Unrestricted | Restricted | Total |
| A. Revenues | | | |
| 1. Revenue Limit Sources | 15,769,226.00 | - | 15,769,226.00 |
| 2. Federal Revenues | 61,575.00 | 339,131.00 | 400,706.00 |
| 3. Other State Revenue | 427,912.00 | 1,383,018.00 | 1,810,930.00 |
| 4. Other Local Revenue | 159,820.00 | 29,875.00 | 189,695.00 |
| 5. Total Revenues | 16,418,533.00 | 1,752,024.00 | 18,170,557.00 |
| B. Expenditures | | | |
| 1. Certificated Salaries | 6,808,108.00 | 125,949.00 | 6,934,057.00 |
| 2. Classified Salaries | 1,901,375.00 | 526,807.00 | 2,428,182.00 |
| 3. Employee Benefits | 3,254,250.00 | 841,597.00 | 4,095,847.00 |
| 4. Books and Supplies | 780,543.00 | 332,306.00 | 1,112,849.00 |
| 5. Services and Other Operating Expenses | 1,357,013.00 | 130,947.00 | 1,487,960.00 |
| 6. Capital Outlay | 163,000.00 | 252,076.00 | 415,076.00 |
| 7. Other Outgo (Including Transfers of Indirect | 20,000.00 | 1,354,290.00 | 1,374,290.00 |
| 8. Other Outgo - Transfers of Indirect Costs | (148,067.00) | 102,612.00 | (45,455.00) |
| 9. Total Expenditures | 14,136,222.00 | 3,666,584.00 | 17,802,806.00 |
| C. Excess (Deficiency) of Revenues over Ex | 2,282,311.00 | (1,914,560.00) | 367,751.00 |
| D. Other Financing Sources / Uses | | | |
| 1. Interfund Transfers | - | - | - |
| a. Transfer In | - | - | - |
| b. Transfer Out | 20,000.00 | - | 20,000.00 |
| 2. Other Sources / Uses | - | - | - |
| a. Sources | - | - | - |
| b. Uses | - | - | - |
| 3. Contributions | 1,900,985.00 | (1,914,560.00) | (13,575.00) |
| 4. Total, Other Financing Sources / Uses | 1,920,985.00 | (1,914,560.00) | 6,425.00 |
| E. Net Increase (Decrease) in Fund Balance | 361,326.00 | - | 361,326.00 |
| F. Fund Balance / Reserves | | | |
| 1. Beginning Fund Balance | - | - | - |
| a. As of July 1 - Unaudited | 2,177,383.00 | 129,611.00 | 2,306,994.00 |
| b. Audit Adjustments | - | - | - |
| c. As of July 1 - Audited | 2,177,383.00 | 129,611.00 | 2,306,994.00 |
| d. Other Restatements | - | - | - |
| e. Adjusted Beginning Fund Balance | 2,177,383.00 | 129,611.00 | 2,306,994.00 |
| 2. Ending Balance | 2,538,709.00 | 129,611.00 | 2,668,320.00 |
| Components of Ending Fund Balance | | | |
| a. Nonspendable | - | - | - |
| Reserves for Revolving Cash | 30,350.00 | - | 30,350.00 |
| Stores | - | - | - |
| Prepaid Expenses | - | - | - |
| All Others | - | - | - |
| b. Restricted | - | 129,611.00 | 129,611.00 |
| c. Committed | - | - | - |
| Stabilization Agreements | - | - | - |
| Other Commitments | - | - | - |
| d. Assigned | - | - | - |
| Set Aside for Technology | 832,405.00 | - | 832,405.00 |
| Set Aside for Vehicles | 399,390.00 | - | 399,390.00 |
| Set Aside for Curriculum | 408,412.00 | - | 408,412.00 |
| e. Unassigned/Unappropriated | - | - | - |
| Reserve for Economic Uncertainty | 868,152.00 | - | 868,152.00 |
| Unassigned/Unappropriated | - | - | - |
| | 2,538,709.00 | 129,611.00 | |

| 2020.2021 General Fund - Revenue Limit Summary Fund 01 - Adopted Budget 2020.2021 | | | |
|---|----------------|----------------|---------------|
| Description | Unrestricted | Restricted | Total |
| A. Revenues | | | |
| 1. Revenue Limit Sources | 14,499,452.00 | - | 14,499,452.00 |
| 2. Federal Revenues | - | 489,280.00 | 489,280.00 |
| 3. Other State Revenue | 285,696.00 | 1,157,683.00 | 1,443,379.00 |
| 4. Other Local Revenue | 114,649.00 | 10,000.00 | 124,649.00 |
| 5. Total Revenues | 14,899,797.00 | 1,656,963.00 | 16,556,760.00 |
| B. Expenditures | | | |
| 1. Certificated Salaries | 7,145,590.00 | 115,899.00 | 7,261,489.00 |
| 2. Classified Salaries | 2,038,102.00 | 550,202.00 | 2,588,304.00 |
| 3. Employee Benefits | 3,237,606.00 | 925,735.00 | 4,163,341.00 |
| 4. Books and Supplies | 375,005.00 | 270,748.00 | 645,753.00 |
| 5. Services and Other Operating Expenses | 1,047,915.00 | 253,139.00 | 1,301,054.00 |
| 6. Capital Outlay | 68,104.00 | - | 68,104.00 |
| 7. Other Outgo (Including Transfers of Indirect Costs) | - | 1,354,000.00 | 1,354,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | (108,433.00) | 69,433.00 | (39,000.00) |
| 9. Total Expenditures | 13,803,889.00 | 3,539,156.00 | 17,343,045.00 |
| C. Excess (Deficiency) of Revenues over Expenditures | 1,095,908.00 | (1,882,193.00) | (786,285.00) |
| D. Other Financing Sources / Uses | | | |
| 1. Interfund Transfers | - | - | - |
| a. Transfer In | - | - | - |
| b. Transfer Out | 20,000.00 | - | 20,000.00 |
| 2. Other Sources / Uses | - | - | - |
| a. Sources | - | - | - |
| b. Uses | - | - | - |
| 3. Contributions | (1,907,979.00) | 1,907,979.00 | - |
| 4. Total, Other Financing Sources / Uses | (1,927,979.00) | 1,907,979.00 | (20,000.00) |
| E. Net Increase (Decrease) in Fund Balance | (832,071.00) | 25,786.00 | (806,285.00) |
| F. Fund Balance / Reserves | | | |
| 1. Beginning Fund Balance | - | - | - |
| a. As of July 1 - Unaudited | 2,538,708.28 | 129,611.33 | 2,668,319.61 |
| b. Audit Adjustments | - | - | - |
| c. As of July 1 - Audited | 2,538,708.28 | 129,611.33 | 2,668,319.61 |
| d. Other Restatements | - | - | - |
| e. Adjusted Beginning Fund Balance | 2,538,708.28 | 129,611.33 | 2,668,319.61 |
| 2. Ending Balance | 1,706,637.28 | 155,397.33 | 1,862,034.61 |
| Components of Ending Fund Balance | | | |
| a. Nonspendable | - | - | - |
| Reserves for Revolving Cash | 30,350.00 | - | 30,350.00 |
| Stores | - | - | - |
| Prepaid Expenses | - | - | - |
| All Others | - | - | - |
| b. Restricted | - | 155,397.33 | 155,397.33 |
| c. Committed | - | - | - |
| Stabilization Agreements | - | - | - |
| Other Commitments | - | - | - |
| d. Assigned | - | - | - |
| Set Aside for Technology | 410,128.65 | - | 410,128.65 |
| Set Aside for Vehicles | 196,780.94 | - | 196,780.94 |
| Set Aside for Curriculum | 201,225.68 | - | 201,225.68 |
| e. Unassigned/Unappropriated | - | - | - |
| Reserve for Economic Uncertainty | 868,152.00 | - | 868,152.00 |
| Unassigned/Unappropriated | - | - | - |
| | 1,706,637.28 | 155,397.33 | |

| 2020.2021 General Fund - Revenue Limit Summary Fund 01 - Variance Analysis | | | | | |
|--|--------------|----------|--------------|----------|--------------|
| Description | Unrestricted | % | Restricted | % | Total |
| A. Revenues | | | | | |
| 1. Revenue Limit Sources | 1,269,774.00 | 8.76% | - | #DIV/0! | 1,269,774.00 |
| 2. Federal Revenues | 61,575.00 | #DIV/0! | (150,149.00) | -30.69% | (88,574.00) |
| 3. Other State Revenue | 142,216.00 | 49.78% | 225,335.00 | 19.46% | 367,551.00 |
| 4. Other Local Revenue | 45,171.00 | 39.40% | 19,875.00 | 198.75% | 65,046.00 |
| 5. Total Revenues | 1,518,736.00 | 10.19% | 95,061.00 | 5.74% | 1,613,797.00 |
| B. Expenditures | | | | | |
| 1. Certificated Salaries | (337,482.00) | -4.72% | 10,050.00 | 8.67% | (327,432.05) |
| 2. Classified Salaries | (136,727.00) | -6.71% | (23,395.00) | -4.25% | (160,122.07) |
| 3. Employee Benefits | 16,644.00 | 0.51% | (84,138.00) | -9.09% | (67,493.99) |
| 4. Books and Supplies | 405,538.00 | 108.14% | 61,558.00 | 22.74% | 467,097.08 |
| 5. Services and Other Operating Expenses | 309,098.00 | 29.50% | (122,192.00) | -48.27% | 186,906.29 |
| 6. Capital Outlay | 94,896.00 | 139.34% | 252,076.00 | 0.00% | 346,973.39 |
| 7. Other Outgo (Including Transfers of Indirect Costs) | 20,000.00 | 0.00% | 290.00 | 0.02% | 20,290.00 |
| 8. Other Outgo - Transfers of Indirect Costs | (39,634.00) | 36.55% | 33,179.00 | 47.79% | (6,454.63) |
| 9. Total Expenditures | 332,333.00 | 2.41% | 127,428.00 | 3.60% | 459,764.03 |
| C. Excess (Deficiency) of Revenues over Expenditures | 1,186,403.00 | 108.26% | (32,367.00) | 1.72% | 1,154,032.97 |
| D. Other Financing Sources / Uses | | | | | |
| 1. Interfund Transfers | - | - | - | - | - |
| a. Transfer In | - | 0.00% | - | 0.00% | - |
| b. Transfer Out | - | 0.00% | - | 0.00% | - |
| 2. Other Sources / Uses | - | - | - | - | - |
| a. Sources | - | 0.00% | - | 0.00% | - |
| b. Uses | - | 0.00% | - | 0.00% | - |
| 3. Contributions | (6,994.00) | 0.37% | (6,581.00) | -0.34% | (13,575.00) |
| 4. Total, Other Financing Sources / Uses | (6,994.00) | 0.36% | (6,581.00) | -0.34% | (13,575.00) |
| E. Net Increase (Decrease) in Fund Balance | 1,179,409.00 | -141.74% | (25,786.00) | -100.00% | 1,140,457.98 |

GENERAL FUND

| 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 | 15,769,226.00 | 0.00 | 15,769,226.00 | 14,499,452.00 | 0.00 | 14,499,452.00 | -8.1% |
| 2) Federal Revenue | | 8100-8299 | 61,575.00 | 335,962.00 | 397,537.00 | 0.00 | 489,280.00 | 489,280.00 | 23.1% |
| 3) Other State Revenue | | 8300-8599 | 427,912.00 | 1,427,237.00 | 1,855,149.00 | 285,696.00 | 1,157,683.00 | 1,443,379.00 | -22.2% |
| 4) Other Local Revenue | | 8600-8799 | 159,820.00 | 29,875.00 | 189,695.00 | 114,649.00 | 10,000.00 | 124,649.00 | -34.3% |
| 5) TOTAL, REVENUES | | | 16,418,533.00 | 1,793,074.00 | 18,211,607.00 | 14,899,797.00 | 1,656,963.00 | 16,556,760.00 | -9.1% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,808,108.00 | 125,949.00 | 6,934,057.00 | 7,145,590.00 | 115,899.00 | 7,261,489.00 | 4.7% |
| 2) Classified Salaries | | 2000-2999 | 1,901,375.00 | 526,807.00 | 2,428,182.00 | 2,038,102.00 | 550,202.00 | 2,588,304.00 | 6.6% |
| 3) Employee Benefits | | 3000-3999 | 3,254,250.00 | 892,087.00 | 4,146,337.00 | 3,237,606.00 | 925,735.00 | 4,163,341.00 | 0.4% |
| 4) Books and Supplies | | 4000-4999 | 780,543.00 | 345,327.00 | 1,125,870.00 | 375,005.00 | 270,748.00 | 645,753.00 | -42.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,357,013.00 | 88,456.00 | 1,445,469.00 | 1,047,915.00 | 253,139.00 | 1,301,054.00 | -10.0% |
| 6) Capital Outlay | | 6000-6999 | 163,000.00 | 252,076.00 | 415,076.00 | 68,104.00 | 0.00 | 68,104.00 | -83.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 20,000.00 | 1,354,290.00 | 1,374,290.00 | 0.00 | 1,354,000.00 | 1,354,000.00 | -1.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (148,067.00) | 109,067.00 | (39,000.00) | (108,433.00) | 69,433.00 | (39,000.00) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 14,136,222.00 | 3,694,059.00 | 17,830,281.00 | 13,803,889.00 | 3,539,156.00 | 17,343,045.00 | -2.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 2,282,311.00 | (1,900,985.00) | 381,326.00 | 1,095,908.00 | (1,882,193.00) | (786,285.00) | -306.2% |
| 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 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,900,985.00) | 1,900,985.00 | 0.00 | (1,907,979.00) | 1,907,979.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,920,985.00) | 1,900,985.00 | (20,000.00) | (1,927,979.00) | 1,907,979.00 | (20,000.00) | 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 361,326.00 | 0.00 | 361,326.00 | (832,071.00) | 25,786.00 | (806,285.00) | -323.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | | |
| | | 9791 | 2,177,383.00 | 129,611.00 | 2,306,994.00 | 2,538,709.00 | 129,611.00 | 2,668,320.00 | 15.7% |
| 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) | | | | | | | | | |
| | | | 2,177,383.00 | 129,611.00 | 2,306,994.00 | 2,538,709.00 | 129,611.00 | 2,668,320.00 | 15.7% |
| d) Other Restatements | | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | | |
| | | | 2,177,383.00 | 129,611.00 | 2,306,994.00 | 2,538,709.00 | 129,611.00 | 2,668,320.00 | 15.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| | | | 2,538,709.00 | 129,611.00 | 2,668,320.00 | 1,706,638.00 | 155,397.00 | 1,862,035.00 | -30.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | | | | | | | | |
| | | 9711 | 30,350.00 | 0.00 | 30,350.00 | 30,350.00 | 0.00 | 30,350.00 | 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 | 129,611.00 | 129,611.00 | 0.00 | 155,397.00 | 155,397.00 | 19.9% |
| 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 | 1,640,207.00 | 0.00 | 1,640,207.00 | 808,136.00 | 0.00 | 808,136.00 | -50.7% |
| Set Aside for Technology | | | | | | | | | |
| | 0000 | 9780 | | | | 410,129.00 | | 410,129.00 | |
| Set Aside for Vehicles | | | | | | | | | |
| | 0000 | 9780 | | | | 196,781.00 | | 196,781.00 | |
| Set Aside for Curriculum | | | | | | | | | |
| | 0000 | 9780 | | | | 46,641.00 | | 46,641.00 | |
| Set Aside for Curriculum | | | | | | | | | |
| | 1100 | 9780 | | | | 154,585.00 | | 154,585.00 | |
| Set Aside for Technology | | | | | | | | | |
| | 0000 | 9780 | 832,405.00 | | 832,405.00 | | | | |
| Set Aside for Vehicles | | | | | | | | | |
| | 0000 | 9780 | 399,390.00 | | 399,390.00 | | | | |
| Set Aside for Curriculum | | | | | | | | | |
| | 0000 | 9780 | 247,987.00 | | 247,987.00 | | | | |
| Set Aside for Curriculum | | | | | | | | | |
| | 1100 | 9780 | 160,425.00 | | 160,425.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | | |
| | | 9789 | 868,152.00 | 0.00 | 868,152.00 | 868,152.00 | 0.00 | 868,152.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 4,237,061.35 | (1,490,077.44) | 2,746,983.91 | | | | |
| 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 | 30,350.00 | 0.00 | 30,350.00 | | | | |
| 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 | 8,344.00 | 38,925.44 | 47,269.44 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 4,275,755.35 | (1,451,152.00) | 2,824,603.35 | | | | |
| 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 | 805,403.80 | 0.00 | 805,403.80 | | | | |
| 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 | | | 805,403.80 | 0.00 | 805,403.80 | | | | |
| 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 | | | | | | | | | |

| 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) | |
| (G9 + H2) - (I6 + J2) | | | 3,470,351.55 | (1,451,152.00) | 2,019,199.55 | | | | |

| 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 | 9,524,147.00 | 0.00 | 9,524,147.00 | 8,661,704.00 | 0.00 | 8,661,704.00 | -9.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,381,036.00 | 0.00 | 2,381,036.00 | 1,974,774.00 | 0.00 | 1,974,774.00 | -17.1% |
| 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 | 0.00 | 0.00 | 0.00 | 17,204.00 | 0.00 | 17,204.00 | New |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 3,482,146.00 | 0.00 | 3,482,146.00 | 3,384,779.00 | 0.00 | 3,384,779.00 | -2.8% |
| Unsecured Roll Taxes | | 8042 | 334,605.00 | 0.00 | 334,605.00 | 365,361.00 | 0.00 | 365,361.00 | 9.2% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 9,075.00 | 0.00 | 9,075.00 | New |
| Supplemental Taxes | | 8044 | 55,072.00 | 0.00 | 55,072.00 | 84,931.00 | 0.00 | 84,931.00 | 54.2% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (30,225.00) | 0.00 | (30,225.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 22,445.00 | 0.00 | 22,445.00 | 1,624.00 | 0.00 | 1,624.00 | -92.8% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 15,769,226.00 | 0.00 | 15,769,226.00 | 14,499,452.00 | 0.00 | 14,499,452.00 | -8.1% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 15,769,226.00 | 0.00 | 15,769,226.00 | 14,499,452.00 | 0.00 | 14,499,452.00 | -8.1% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | 212,059.00 | 212,059.00 | | 212,000.00 | 212,000.00 | 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 | | 34,052.00 | 34,052.00 | | 34,000.00 | 34,000.00 | -0.2% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 2,675.00 | 2,675.00 | | 2,675.00 | 2,675.00 | 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 | | 47,257.00 | 47,257.00 | | 47,250.00 | 47,250.00 | 0.0% |
| 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 | | 31,075.00 | 31,075.00 | | 16,000.00 | 16,000.00 | -48.5% |
| Career and Technical Education | 3500-3599 | 8290 | | 8,844.00 | 8,844.00 | | 0.00 | 0.00 | -100.0% |
| All Other Federal Revenue | All Other | 8290 | 61,575.00 | 0.00 | 61,575.00 | 0.00 | 177,355.00 | 177,355.00 | 188.0% |
| TOTAL, FEDERAL REVENUE | | | 61,575.00 | 335,962.00 | 397,537.00 | 0.00 | 489,280.00 | 489,280.00 | 23.1% |
| 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 | 59,266.00 | 0.00 | 59,266.00 | 60,786.00 | 0.00 | 60,786.00 | 2.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 215,477.00 | 75,631.00 | 291,108.00 | 224,910.00 | 79,380.00 | 304,290.00 | 4.5% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 296,169.00 | 296,169.00 | | 251,744.00 | 251,744.00 | -15.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|------------------|--------------|---------------------------|---------------------|---------------------------|-------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 344,837.00 | 344,837.00 | | 70,814.00 | 70,814.00 | -79.5% |
| 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 | 153,169.00 | 710,600.00 | 863,769.00 | 0.00 | 755,745.00 | 755,745.00 | -12.5% |
| TOTAL, OTHER STATE REVENUE | | | 427,912.00 | 1,427,237.00 | 1,855,149.00 | 285,696.00 | 1,157,683.00 | 1,443,379.00 | -22.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Interest | | 8660 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value | | | | | | | | | |
| of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 9,875.00 | 9,875.00 | 0.00 | 10,000.00 | 10,000.00 | 1.3% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 129,820.00 | 20,000.00 | 149,820.00 | 114,649.00 | 0.00 | 114,649.00 | -23.5% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 159,820.00 | 29,875.00 | 189,695.00 | 114,649.00 | 10,000.00 | 124,649.00 | -34.3% |
| TOTAL, REVENUES | | | 16,418,533.00 | 1,793,074.00 | 18,211,607.00 | 14,899,797.00 | 1,656,963.00 | 16,556,760.00 | -9.1% |

| 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 | 5,847,507.00 | 125,949.00 | 5,973,456.00 | 6,045,245.00 | 115,899.00 | 6,161,144.00 | 3.1% |
| Certificated Pupil Support Salaries | | 1200 | 243,809.00 | 0.00 | 243,809.00 | 301,806.00 | 0.00 | 301,806.00 | 23.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 643,084.00 | 0.00 | 643,084.00 | 741,805.00 | 0.00 | 741,805.00 | 15.4% |
| Other Certificated Salaries | | 1900 | 73,708.00 | 0.00 | 73,708.00 | 56,734.00 | 0.00 | 56,734.00 | -23.0% |
| TOTAL, CERTIFICATED SALARIES | | | 6,808,108.00 | 125,949.00 | 6,934,057.00 | 7,145,590.00 | 115,899.00 | 7,261,489.00 | 4.7% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 265,836.00 | 271,975.00 | 537,811.00 | 282,924.00 | 283,760.00 | 566,684.00 | 5.4% |
| Classified Support Salaries | | 2200 | 742,684.00 | 138,133.00 | 880,817.00 | 751,200.00 | 143,175.00 | 894,375.00 | 1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 220,951.00 | 116,699.00 | 337,650.00 | 225,964.00 | 123,267.00 | 349,231.00 | 3.4% |
| Clerical, Technical and Office Salaries | | 2400 | 536,545.00 | 0.00 | 536,545.00 | 627,809.00 | 0.00 | 627,809.00 | 17.0% |
| Other Classified Salaries | | 2900 | 135,359.00 | 0.00 | 135,359.00 | 150,205.00 | 0.00 | 150,205.00 | 11.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,901,375.00 | 526,807.00 | 2,428,182.00 | 2,038,102.00 | 550,202.00 | 2,588,304.00 | 6.6% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 1,187,331.00 | 644,153.00 | 1,831,484.00 | 1,203,902.00 | 680,003.00 | 1,883,905.00 | 2.9% |
| PERS | | 3201-3202 | 339,684.00 | 94,646.00 | 434,330.00 | 411,384.00 | 108,978.00 | 520,362.00 | 19.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 221,376.00 | 39,853.00 | 261,229.00 | 246,486.00 | 43,088.00 | 289,574.00 | 10.9% |
| Health and Welfare Benefits | | 3401-3402 | 1,145,573.00 | 97,404.00 | 1,242,977.00 | 992,608.00 | 76,717.00 | 1,069,325.00 | -14.0% |
| Unemployment Insurance | | 3501-3502 | 3,985.00 | 303.00 | 4,288.00 | 4,319.00 | 326.00 | 4,645.00 | 8.3% |
| Workers' Compensation | | 3601-3602 | 197,438.00 | 14,449.00 | 211,887.00 | 206,464.00 | 15,326.00 | 221,790.00 | 4.7% |
| OPEB, Allocated | | 3701-3702 | 137,647.00 | 0.00 | 137,647.00 | 150,000.00 | 0.00 | 150,000.00 | 9.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 21,216.00 | 1,279.00 | 22,495.00 | 22,443.00 | 1,297.00 | 23,740.00 | 5.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,254,250.00 | 892,087.00 | 4,146,337.00 | 3,237,606.00 | 925,735.00 | 4,163,341.00 | 0.4% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 158,712.00 | 75,631.00 | 234,343.00 | 0.00 | 16,125.00 | 16,125.00 | -93.1% |
| Books and Other Reference Materials | | 4200 | 20,139.00 | 20,000.00 | 40,139.00 | 0.00 | 37,469.00 | 37,469.00 | -6.7% |
| Materials and Supplies | | 4300 | 444,952.00 | 249,696.00 | 694,648.00 | 273,177.00 | 217,154.00 | 490,331.00 | -29.4% |

| 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) | |
| Noncapitalized Equipment | | 4400 | 156,740.00 | 0.00 | 156,740.00 | 101,828.00 | 0.00 | 101,828.00 | -35.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 780,543.00 | 345,327.00 | 1,125,870.00 | 375,005.00 | 270,748.00 | 645,753.00 | -42.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 78,524.00 | 34,923.00 | 113,447.00 | 28,650.00 | 24,784.00 | 53,434.00 | -52.9% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | New |
| Insurance | | 5400 - 5450 | 206,804.00 | 0.00 | 206,804.00 | 230,750.00 | 0.00 | 230,750.00 | 11.6% |
| Operations and Housekeeping Services | | 5500 | 476,500.00 | 0.00 | 476,500.00 | 423,350.00 | 0.00 | 423,350.00 | -11.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 101,500.00 | 34,100.00 | 135,600.00 | 92,545.00 | 31,000.00 | 123,545.00 | -8.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | (177,355.00) | 177,355.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 434,085.00 | 19,433.00 | 453,518.00 | 387,075.00 | 20,000.00 | 407,075.00 | -10.2% |
| Communications | | 5900 | 59,600.00 | 0.00 | 59,600.00 | 61,100.00 | 0.00 | 61,100.00 | 2.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,357,013.00 | 88,456.00 | 1,445,469.00 | 1,047,915.00 | 253,139.00 | 1,301,054.00 | -10.0% |

| 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) | |
| 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 | 220,000.00 | 220,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 163,000.00 | 32,076.00 | 195,076.00 | 68,104.00 | 0.00 | 68,104.00 | -65.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 163,000.00 | 252,076.00 | 415,076.00 | 68,104.00 | 0.00 | 68,104.00 | -83.6% |
| 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 | 20,000.00 | 1,354,290.00 | 1,374,290.00 | 0.00 | 1,354,000.00 | 1,354,000.00 | -1.5% |
| 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% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers Out to All Others | | 7299 | 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) | | | 20,000.00 | 1,354,290.00 | 1,374,290.00 | 0.00 | 1,354,000.00 | 1,354,000.00 | -1.5% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (109,067.00) | 109,067.00 | 0.00 | (69,433.00) | 69,433.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (39,000.00) | 0.00 | (39,000.00) | (39,000.00) | 0.00 | (39,000.00) | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (148,067.00) | 109,067.00 | (39,000.00) | (108,433.00) | 69,433.00 | (39,000.00) | 0.0% |
| TOTAL, EXPENDITURES | | | 14,136,222.00 | 3,694,059.00 | 17,830,281.00 | 13,803,889.00 | 3,539,156.00 | 17,343,045.00 | -2.7% |

| 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) | |
| 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 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | 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) | |
| (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 | (1,900,985.00) | 1,900,985.00 | 0.00 | (1,907,979.00) | 1,907,979.00 | 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 | | | (1,900,985.00) | 1,900,985.00 | 0.00 | (1,907,979.00) | 1,907,979.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,920,985.00) | 1,900,985.00 | (20,000.00) | (1,927,979.00) | 1,907,979.00 | (20,000.00) | 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 | 15,769,226.00 | 0.00 | 15,769,226.00 | 14,499,452.00 | 0.00 | 14,499,452.00 | -8.1% |
| 2) Federal Revenue | | 8100-8299 | 61,575.00 | 335,962.00 | 397,537.00 | 0.00 | 489,280.00 | 489,280.00 | 23.1% |
| 3) Other State Revenue | | 8300-8599 | 427,912.00 | 1,427,237.00 | 1,855,149.00 | 285,696.00 | 1,157,683.00 | 1,443,379.00 | -22.2% |
| 4) Other Local Revenue | | 8600-8799 | 159,820.00 | 29,875.00 | 189,695.00 | 114,649.00 | 10,000.00 | 124,649.00 | -34.3% |
| 5) TOTAL, REVENUES | | | 16,418,533.00 | 1,793,074.00 | 18,211,607.00 | 14,899,797.00 | 1,656,963.00 | 16,556,760.00 | -9.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 9,159,491.00 | 1,471,682.00 | 10,631,173.00 | 8,911,737.00 | 1,641,559.00 | 10,553,296.00 | -0.7% |
| 2) Instruction - Related Services | 2000-2999 | | 1,065,081.00 | 108,321.00 | 1,173,402.00 | 1,057,290.00 | 91,932.00 | 1,149,222.00 | -2.1% |
| 3) Pupil Services | 3000-3999 | | 832,312.00 | 0.00 | 832,312.00 | 894,736.00 | 0.00 | 894,736.00 | 7.5% |
| 4) Ancillary Services | 4000-4999 | | 216,539.00 | 0.00 | 216,539.00 | 204,982.00 | 0.00 | 204,982.00 | -5.3% |
| 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 | | 1,490,657.00 | 123,053.00 | 1,613,710.00 | 1,503,187.00 | 83,433.00 | 1,586,620.00 | -1.7% |
| 8) Plant Services | 8000-8999 | | 1,352,142.00 | 636,713.00 | 1,988,855.00 | 1,231,957.00 | 368,232.00 | 1,600,189.00 | -19.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 20,000.00 | 1,354,290.00 | 1,374,290.00 | 0.00 | 1,354,000.00 | 1,354,000.00 | -1.5% |
| 10) TOTAL, EXPENDITURES | | | 14,136,222.00 | 3,694,059.00 | 17,830,281.00 | 13,803,889.00 | 3,539,156.00 | 17,343,045.00 | -2.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,282,311.00 | (1,900,985.00) | 381,326.00 | 1,095,908.00 | (1,882,193.00) | (786,285.00) | -306.2% |
| 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 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,900,985.00) | 1,900,985.00 | 0.00 | (1,907,979.00) | 1,907,979.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,920,985.00) | 1,900,985.00 | (20,000.00) | (1,927,979.00) | 1,907,979.00 | (20,000.00) | 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) | | | 361,326.00 | 0.00 | 361,326.00 | (832,071.00) | 25,786.00 | (806,285.00) | -323.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,177,383.00 | 129,611.00 | 2,306,994.00 | 2,538,709.00 | 129,611.00 | 2,668,320.00 | 15.7% |
| 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) | | | 2,177,383.00 | 129,611.00 | 2,306,994.00 | 2,538,709.00 | 129,611.00 | 2,668,320.00 | 15.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,177,383.00 | 129,611.00 | 2,306,994.00 | 2,538,709.00 | 129,611.00 | 2,668,320.00 | 15.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,538,709.00 | 129,611.00 | 2,668,320.00 | 1,706,638.00 | 155,397.00 | 1,862,035.00 | -30.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 30,350.00 | 0.00 | 30,350.00 | 30,350.00 | 0.00 | 30,350.00 | 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 | 129,611.00 | 129,611.00 | 0.00 | 155,397.00 | 155,397.00 | 19.9% |
| 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 | 1,640,207.00 | 0.00 | 1,640,207.00 | 808,136.00 | 0.00 | 808,136.00 | -50.7% |
| Set Aside for Technology | 0000 | 9780 | | | | 410,129.00 | | 410,129.00 | |
| Set Aside for Vehicles | 0000 | 9780 | | | | 196,781.00 | | 196,781.00 | |
| Set Aside for Cirriculum | 0000 | 9780 | | | | 46,641.00 | | 46,641.00 | |
| Set Aside for Cirriculum | 1100 | 9780 | | | | 154,585.00 | | 154,585.00 | |
| Set Aside for Technology | 0000 | 9780 | 832,405.00 | | 832,405.00 | | | | |
| Set Aside for Vehicles | 0000 | 9780 | 399,390.00 | | 399,390.00 | | | | |
| Set Aside for Cirriculum | 0000 | 9780 | 247,987.00 | | 247,987.00 | | | | |
| Set Aside for Cirriculum | 1100 | 9780 | 160,425.00 | | 160,425.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 868,152.00 | 0.00 | 868,152.00 | 868,152.00 | 0.00 | 868,152.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 6300 | Lottery: Instructional Materials | 0.00 | 25,786.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 9,336.00 | 9,336.00 |
| 7510 | Low-Performing Students Block Grant | 97,903.00 | 97,903.00 |
| 9010 | Other Restricted Local | 22,372.00 | 22,372.00 |
| Total, Restricted Balance | | 129,611.00 | 155,397.00 |

OTHER FUNDS

| 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 | 630,000.00 | 620,000.00 | -1.6% |
| 3) Other State Revenue | | 8300-8599 | 73,000.00 | 71,500.00 | -2.1% |
| 4) Other Local Revenue | | 8600-8799 | 96,000.00 | 89,500.00 | -6.8% |
| 5) TOTAL, REVENUES | | | 799,000.00 | 781,000.00 | -2.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 286,123.00 | 296,777.00 | 3.7% |
| 3) Employee Benefits | | 3000-3999 | 140,716.00 | 123,901.00 | -11.9% |
| 4) Books and Supplies | | 4000-4999 | 334,472.00 | 323,388.00 | -3.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,317.00 | 17,934.00 | -11.7% |
| 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 | 39,000.00 | 39,000.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 820,628.00 | 801,000.00 | -2.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (21,628.00) | (20,000.00) | -7.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 20,000.00 | 20,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 20,000.00 | 20,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,628.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 202,547.00 | 200,919.00 | -0.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 202,547.00 | 200,919.00 | -0.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 202,547.00 | 200,919.00 | -0.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 200,919.00 | 200,919.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 16,711.67 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 184,207.33 | 200,919.00 | 9.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 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 | 115,950.29 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 16,711.67 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 132,661.96 | | |
| 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 | 313.18 | | |
| 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 | | | 313.18 | | |
| 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) | | | 132,348.78 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 630,000.00 | 620,000.00 | -1.6% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 630,000.00 | 620,000.00 | -1.6% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 73,000.00 | 71,500.00 | -2.1% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 73,000.00 | 71,500.00 | -2.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 1,500.00 | 1,000.00 | -33.3% |
| Food Service Sales | | 8634 | 94,000.00 | 85,000.00 | -9.6% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 3,500.00 | 600.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 96,000.00 | 89,500.00 | -6.8% |
| TOTAL, REVENUES | | | 799,000.00 | 781,000.00 | -2.3% |

| 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 | 213,663.00 | 221,295.00 | 3.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 72,460.00 | 75,482.00 | 4.2% |
| 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 | | | 286,123.00 | 296,777.00 | 3.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 52,469.00 | 62,959.00 | 20.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 20,106.00 | 22,298.00 | 10.9% |
| Health and Welfare Benefits | | 3401-3402 | 60,954.00 | 31,198.00 | -48.8% |
| Unemployment Insurance | | 3501-3502 | 132.00 | 146.00 | 10.6% |
| Workers' Compensation | | 3601-3602 | 6,581.00 | 6,826.00 | 3.7% |
| 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 | 474.00 | 474.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 140,716.00 | 123,901.00 | -11.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 22,825.00 | 26,600.00 | 16.5% |
| Noncapitalized Equipment | | 4400 | 13,390.00 | 3,788.00 | -71.7% |
| Food | | 4700 | 298,257.00 | 293,000.00 | -1.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 334,472.00 | 323,388.00 | -3.3% |

| 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 | 2,000.00 | 500.00 | -75.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 9,650.00 | 10,000.00 | 3.6% |
| 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 | 8,667.00 | 5,934.00 | -31.5% |
| Communications | | 5900 | 0.00 | 1,500.00 | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,317.00 | 17,934.00 | -11.7% |
| 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 | 39,000.00 | 39,000.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 39,000.00 | 39,000.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 820,628.00 | 801,000.00 | -2.4% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 20,000.00 | 20,000.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 20,000.00 | 20,000.00 | 0.0% |
| 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) | | | 20,000.00 | 20,000.00 | 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 | 630,000.00 | 620,000.00 | -1.6% |
| 3) Other State Revenue | | 8300-8599 | 73,000.00 | 71,500.00 | -2.1% |
| 4) Other Local Revenue | | 8600-8799 | 96,000.00 | 89,500.00 | -6.8% |
| 5) TOTAL, REVENUES | | | 799,000.00 | 781,000.00 | -2.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 781,628.00 | 762,000.00 | -2.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 39,000.00 | 39,000.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 820,628.00 | 801,000.00 | -2.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (21,628.00) | (20,000.00) | -7.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 20,000.00 | 20,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 20,000.00 | 20,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,628.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 202,547.00 | 200,919.00 | -0.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 202,547.00 | 200,919.00 | -0.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 202,547.00 | 200,919.00 | -0.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 200,919.00 | 200,919.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 16,711.67 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 184,207.33 | 200,919.00 | 9.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School I | 184,207.33 | 200,919.00 |
| Total, Restricted Balance | | 184,207.33 | 200,919.00 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 70,000.00 | 70,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 70,000.00 | 70,000.00 | 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 | 100,000.00 | New |
| 6) Capital Outlay | | 6000-6999 | 130,000.00 | 59,340.00 | -54.4% |
| 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 | | | 130,000.00 | 159,340.00 | 22.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (60,000.00) | (89,340.00) | 48.9% |
| 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) | | | (60,000.00) | (89,340.00) | 48.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 517,120.00 | 457,120.00 | -11.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 517,120.00 | 457,120.00 | -11.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 517,120.00 | 457,120.00 | -11.6% |
| 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 | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 457,120.00 | 367,780.00 | -19.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 492,313.95 | | |
| 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 | | | 492,313.95 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 492,313.95 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 5,000.00 | 5,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | | | | |
| | | 8681 | 65,000.00 | 65,000.00 | 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 | | | 70,000.00 | 70,000.00 | 0.0% |
| TOTAL, REVENUES | | | 70,000.00 | 70,000.00 | 0.0% |

| 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 | 0.00 | 100,000.00 | New |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 100,000.00 | New |
| 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 | 130,000.00 | 59,340.00 | -54.4% |
| 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 | | | 130,000.00 | 59,340.00 | -54.4% |
| 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 | | | 130,000.00 | 159,340.00 | 22.6% |

| 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% |

| 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 | 70,000.00 | 70,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 70,000.00 | 70,000.00 | 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 | 50,000.00 | New |
| 8) Plant Services | 8000-8999 | | 130,000.00 | 109,340.00 | -15.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 130,000.00 | 159,340.00 | 22.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (60,000.00) | (89,340.00) | 48.9% |
| 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) | | | (60,000.00) | (89,340.00) | 48.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 517,120.00 | 457,120.00 | -11.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 517,120.00 | 457,120.00 | -11.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 517,120.00 | 457,120.00 | -11.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 457,120.00 | 367,780.00 | -19.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 457,120.00 | 367,780.00 | -19.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 3,500.00 | 3,500.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 406,500.00 | 406,500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 410,000.00 | 410,000.00 | 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 | 410,000.00 | 410,000.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 410,000.00 | 410,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 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) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 454,655.00 | 454,655.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 454,655.00 | 454,655.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 454,655.00 | 454,655.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 454,655.00 | 454,655.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 454,655.00 | 454,655.00 | 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 | 481,739.84 | | |
| 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 | | | 481,739.84 | | |
| 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) | | | 481,739.84 | | |

| 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 | 3,000.00 | 3,000.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 500.00 | 500.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,500.00 | 3,500.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 403,000.00 | 403,000.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 500.00 | 500.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,000.00 | 3,000.00 | 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 | | | 406,500.00 | 406,500.00 | 0.0% |
| TOTAL, REVENUES | | | 410,000.00 | 410,000.00 | 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 | 410,000.00 | 410,000.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 410,000.00 | 410,000.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 410,000.00 | 410,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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% |

| 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 | 3,500.00 | 3,500.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 406,500.00 | 406,500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 410,000.00 | 410,000.00 | 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 | 410,000.00 | 410,000.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 410,000.00 | 410,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 0.00 | 0.00 | 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) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 454,655.00 | 454,655.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 454,655.00 | 454,655.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 454,655.00 | 454,655.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 454,655.00 | 454,655.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 454,655.00 | 454,655.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

SUPPLEMENTAL SCHEDULES

| 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) | 1,463.96 | 1,463.94 | 1,463.96 | 1,463.96 | 1,463.96 | 1,463.96 |
| 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) | 1,463.96 | 1,463.94 | 1,463.96 | 1,463.96 | 1,463.96 | 1,463.96 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 6.96 | 6.96 | 6.96 | 6.96 | 6.96 | 6.96 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 6.96 | 6.96 | 6.96 | 6.96 | 6.96 | 6.96 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 1,470.92 | 1,470.90 | 1,470.92 | 1,470.92 | 1,470.92 | 1,470.92 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

| Description | 2019-20 Estimated Actuals | | | 2020-21 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 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 | | | | | | |
| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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: Colusa Unified District Office
Date: June 12, 2020

Place: Colusa Unified District Office
Date: June 15, 2020
Time: 5:15 p.m.

Adoption Date: June 22, 2020

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

Contact person for additional information on the budget reports:

Name: Scott A. Lantsberger

Telephone: 530.458.7791 x4002

Title: Chief Business Official

E-mail: slantsberger@colusa.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. | | X |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|--|-----------------------|------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | <ul style="list-style-type: none"> 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 |
| | | <ul style="list-style-type: none"> If yes, are they lifetime benefits? | X | |
| | | <ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? | X | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | X | |
| | | <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | | X |
| S9 | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: | | X |
| | | | Not Applicable | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | X | |

| 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 |

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: Jun 22, 2020

For additional information on this certification, please contact:

Name: Scott A. Lantsberger

Title: Chief Business Official

Telephone: 530.458.7791 x4002

E-mail: slantsberger@colusa.k12.ca.us

| Colusa Unified (61598) - 2020.2021 Adopted Budget | | | | 06.22.2020 | | v21 | |
|--|--------------------------------|-------------------|-----------------------------|------------------|--------------------------------------|-------------------|-------------------|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | 2020-21 |
| CALCULATE LCFF TARGET | | | | | | | |
| | <u>COLA & Augmentation</u> | | <u>Base Grant Proration</u> | | <u>Unduplicated Pupil Percentage</u> | | |
| Unduplicated as % of Enrollm | 0.000% | | -7.92% | | 72.97% | | 2020-21 |
| | ADA | Base | Gr Span | Supp | Concen | TARGET | |
| Grades TK-3 | 434.94 | 7,092 | 738 | 1,143 | 704 | 4,208,582 | |
| Grades 4-6 | 337.83 | 7,199 | | 1,051 | 647 | 3,005,488 | |
| Grades 7-8 | 245.14 | 7,412 | | 1,082 | 666 | 2,245,403 | |
| Grades 9-12 | 453.01 | 8,590 | 223 | 1,286 | 792 | 4,933,740 | |
| Subtract NSS | - | - | - | | | - | |
| NSS Allowance | | | | | | - | |
| TOTAL BASE | 1,470.92 | 11,224,966 | 422,007 | 1,699,759 | 1,046,480 | 14,393,212 | |
| Targeted Instructional Improvement Block Grant | | | | | | 65,562 | |
| Home-to-School Transportation | | | | | | 40,676 | |
| Small School District Bus Replacement Program | | | | | | - | |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | 14,499,450 | |
| Funded Based on Target Formula (based on prior year P-2 certification) | | | | | | TRUE | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | |
| | | | | | | - | |
| CALCULATE LCFF FLOOR | | | | | | | |
| | | | | 12-13 Rate | 20-21 ADA | | |
| Current year Funded ADA times Base per ADA | | | | 5,573.96 | 1,470.92 | | 8,198,849 |
| Current year Funded ADA times Other RL per ADA | | | | 47.53 | 1,470.92 | | 69,913 |
| Necessary Small School Allowance at 12-13 rates | | | | | | | - |
| 2012-13 Categoricals | | | | | | | 1,491,489 |
| Floor Adjustments | | | | | | | - |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA | | | | - | - | | - |
| Less Fair Share Reduction | | | | | | | - |
| Non-CDE certified New Charter: District PY rate * CY ADA | | | | - | - | | - |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA | | | | \$ 3,701.34 | 1,470.92 | | 5,444,375 |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | | | 15,204,626 |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | | | |
| | | | | | | | 2020-21 |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | | | 14,499,450 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | | | 15,204,626 |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | | | | | | - |
| Current Year Gap Funding | | | | | 100.00% | | - |
| ECONOMIC RECOVERY PAYMENT | | | | | | | - |
| Miscellaneous Adjustments | | | | | | | - |
| LCFF Entitlement before Minimum State Aid provision | | | | | | | 14,499,450 |
| CHANGE OVER PRIOR YEAR | | | | -8.11% | (1,280,253) | | |
| LCFF Entitlement PER ADA | | | | | | | 9,857 |
| PER ADA CHANGE OVER PRIOR YEAR | | | | -8.12% | (871) | | |
| BASIC AID STATUS (school districts only) | | | | | | | Non-Basic Aid |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | |
| | | | | | Increase | | 2020-21 |
| State Aid | | | | -10.74% | (1,280,253) | | 10,636,478 |
| Property Taxes net of in-lieu | | | | 0.00% | - | | 3,862,972 |
| Charter in-Lieu Taxes | | | | 0.00% | - | | - |
| LCFF pre COE, Choice, Supp | | | | -8.11% | (1,280,253) | | 14,499,450 |

Colusa Unified School District
Multiyear Projection Assumptions Summary
2020.2021 Adopted Budget
June 22, 2020

Fiscal 2020.2021

Revenues: Overall revenues for fiscal 2019.2020 decreased by 9.75% to \$16,556,760. The decrease is a result of the May Revise budget that funds COLA at 2.31% and then applies a deficit of 10% to the LCFF. Other programs outside of the LCFF see a reduction as well; both restricted and unrestricted funding. In addition, the projection assumes ADA is flat at 1,470.92.

Expenditures: Overall expenditures are projected to decrease by 2.65% to \$17,343,045. The expenditure decrease is not as aggressive and the decrease to revenues due to the timing of the announcement of revenue reductions in the May Revise. The expenditure decrease is attributable primarily to non-salary and benefit line items.

Note: This is a worst-case scenario Multiyear Projection. Several unknowns will influence the State's budget after July 1st. Some of the unknowns include income tax collections that were deferred to July 15th; Federal Aid; National economy and sales tax; and ultimately the adopted budget itself, which at the time of this publication, had not been enacted into law.

Fiscal 2021.2022

Revenues: State revenues projected to be flat with a projected COLA of 0.00%. Other state revenue and local revenue received a COLA of 2.48% for a net increase in revenue of \$7,085. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2022. Federal revenues decrease by \$177,000.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.69% for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS decrease by \$14,777. All other expenses assume an inflationary factor of 2.0%.

To begin addressing the deficit spending condition created by the 2020 May Revise, the 2021.2022 expenditures need to be reduced by \$700,000.

Fiscal 2022.2023

Revenues: State revenues projected to be flat with a projected COLA of 0.00%. Other state revenue and local revenue received a COLA of 3.26% for a net increase in revenue of \$9,545. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2023. Federal revenues remain flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.69% for both unrestricted and restricted expenditures plus an increase to CalSTRS and CalPERS of \$76,877. All other expenses assume an inflationary factor of 2.0%.

To continue addressing the deficit spending condition created by the 2020 May Revise, the 2022.2023 expenditures need to be reduced by \$650,000.

Colusa Unified School District
2020.21 Adopted Budget - Multi Year Projection

| | Adopted Budget 2020.21 | | | Year 1 - Projected 2021.22 | | | Year 2 - Projected 2022.23 | | |
|---|---------------------------|------------------|------------------------------|-------------------------------|------------------|-------------------|-------------------------------|------------------|-------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| A. REVENUES | | | | | | | | | |
| LCFF Sources | 14,499,452 | - | 14,499,452 | 14,503,098 | - | 14,503,098 | 14,503,098 | - | 14,503,098 |
| Federal Revenues | - | 489,280 | 489,280 | - | 312,280 | 312,280 | - | 312,280 | 312,280 |
| Other State Revenues | 285,696 | 1,157,683 | 1,443,379 | 292,781 | 1,009,394 | 1,302,175 | 302,326 | 1,042,300 | 1,344,626 |
| Other Local Revenues | 114,649 | 10,000 | 124,649 | 114,649 | 10,000 | 124,649 | 114,649 | 10,000 | 124,649 |
| Other Sources | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUES | 14,899,797 | 1,656,963 | 16,556,760 | 14,910,528 | 1,331,674 | 16,242,202 | 14,920,073 | 1,364,580 | 16,284,653 |
| B. EXPENDITURES | | | | | | | | | |
| Certificated Salaries | | | | | | | | | |
| Base Salaries | 7,145,590 | 115,899 | 7,261,489 | 7,145,590 | 115,899 | 7,261,489 | 7,266,350 | 117,858 | 7,384,208 |
| Step and Column | | | | 120,760 | 1,959 | 122,719 | 122,801 | 1,992 | 124,793 |
| Cost of Living | | | | - | - | - | - | - | - |
| Other Adjustments (STRS) | | | <i>Not included in total</i> | (48,380) | (785) | (49,165) | 10,226 | 166 | 10,392 |
| Total Certificated Salaries | 7,145,590 | 115,899 | 7,261,489 | 7,266,350 | 117,858 | 7,384,208 | 7,389,151 | 119,850 | 7,509,001 |
| Classified Salaries | | | | | | | | | |
| Base Salaries | 2,038,102 | 550,202 | 2,588,304 | 2,038,102 | 550,202 | 2,588,304 | 2,072,545 | 559,499 | 2,632,044 |
| Step and Column | | | | 34,443 | 9,297 | 43,740 | 35,026 | 9,456 | 44,482 |
| Cost of Living | | | | - | - | - | - | - | - |
| Other Adjustments (PERS) | | | <i>Not included in total</i> | 27,079 | 7,310 | 34,388 | 52,352 | 14,133 | 66,485 |
| Total Classified Salaries | 2,038,102 | 550,202 | 2,588,304 | 2,072,545 | 559,499 | 2,632,044 | 2,107,571 | 568,955 | 2,676,526 |
| Employee Benefits | 3,237,606 | 925,735 | 4,163,341 | 3,272,272 | 928,980 | 4,201,252 | 3,308,114 | 932,480 | 4,240,594 |
| Books and Supplies | 375,005 | 270,748 | 645,753 | 382,505 | 276,163 | 658,668 | 390,155 | 281,686 | 671,841 |
| Services, Other Operating Exp | 1,047,915 | 253,139 | 1,301,054 | 1,068,873 | 258,202 | 1,327,075 | 1,090,250 | 263,366 | 1,353,616 |
| Capital Outlay | 68,104 | - | 68,104 | 69,466 | - | 69,466 | 70,855 | - | 70,855 |
| Other Outgo | - | 1,354,000 | 1,354,000 | - | 1,381,080 | 1,381,080 | - | 1,408,702 | 1,408,702 |
| Direct Support / Indirect Cost | (108,433) | 69,433 | (39,000) | (110,602) | 70,822 | (39,780) | (112,814) | 72,238 | (40,576) |
| Other Financing Uses | - | - | - | - | - | - | - | - | - |
| Transfers Out | 20,000 | - | 20,000 | 20,000 | - | 20,000 | 20,000 | - | 20,000 |
| Future TFs / Shifts / Deducts Year #1 | | | | (700,000) | (160,000) | (860,000) | (700,000) | (160,000) | (860,000) |
| Future TFs / Shifts / Deducts Year #2 | | | | | | | (650,000) | (137,635) | (787,635) |
| Contributions | 1,907,979 | (1,907,979) | - | 1,946,139 | (1,946,139) | - | 1,985,062 | (1,985,062) | - |
| TOTAL EXPENDITURES | 15,731,868 | 1,631,177 | 17,363,045 | 15,287,548 | 1,486,465 | 16,774,013 | 14,898,344 | 1,364,580 | 16,262,924 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | (832,071) | 25,786 | (806,285) | (377,020) | (154,791) | (531,811) | 21,729 | - | 21,729 |
| E. FUND BALANCE, RESERVES | | | | | | | | | |
| Beginning Balance | 2,538,709 | 129,611 | 2,668,320 | 1,706,638 | 155,397 | 1,862,035 | 1,329,618 | 606 | 1,330,224 |
| Estimated Ending Balance | 1,706,638 | 155,397 | 1,862,035 | 1,329,618 | 606 | 1,330,224 | 1,351,347 | 606 | 1,351,953 |
| F. COMPONENTS OF ENDING FUND BALANCE | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | 30,350 | - | - | 30,350 | - | - | 30,350 | - | - |
| Stores | - | - | - | - | - | - | - | - | - |
| b) Restricted | - | 155,397 | - | - | 606 | - | - | 606 | - |
| c) Committed | - | - | - | - | - | - | - | - | - |
| d) Assigned | 808,136 | - | - | 459,457 | - | - | 507,851 | - | - |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties (5%) | 868,152 | - | - | 839,811 | - | - | 813,146 | - | - |
| Unassigned/Unappropriated Amount | - | - | - | - | - | - | - | - | - |

| 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 | 14,499,452.00 | 0.03% | 14,503,098.00 | 0.00% | 14,503,098.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 285,696.00 | 2.48% | 292,781.00 | 3.26% | 302,326.00 |
| 4. Other Local Revenues | 8600-8799 | 114,649.00 | 0.00% | 114,649.00 | 0.00% | 114,649.00 |
| 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 | (1,907,979.00) | 2.00% | (1,946,139.00) | 2.00% | (1,985,062.00) |
| 6. Total (Sum lines A1 thru A5c) | | 12,991,818.00 | -0.21% | 12,964,389.00 | -0.23% | 12,935,011.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,145,590.00 | | 7,266,350.00 |
| b. Step & Column Adjustment | | | | 120,760.00 | | 122,801.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,145,590.00 | 1.69% | 7,266,350.00 | 1.69% | 7,389,151.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,038,102.00 | | 2,072,545.00 |
| b. Step & Column Adjustment | | | | 34,443.00 | | 35,026.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,038,102.00 | 1.69% | 2,072,545.00 | 1.69% | 2,107,571.00 |
| 3. Employee Benefits | 3000-3999 | 3,237,606.00 | 1.07% | 3,272,272.00 | 1.10% | 3,308,114.00 |
| 4. Books and Supplies | 4000-4999 | 375,005.00 | 2.00% | 382,505.00 | 2.00% | 390,155.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,047,915.00 | 2.00% | 1,068,873.00 | 2.00% | 1,090,250.00 |
| 6. Capital Outlay | 6000-6999 | 68,104.00 | 2.00% | 69,466.00 | 2.00% | 70,855.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (108,433.00) | 2.00% | (110,602.00) | 2.00% | (112,814.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 20,000.00 | 0.00% | 20,000.00 | 0.00% | 20,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | (700,000.00) | 92.86% | (1,350,000.00) |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 13,823,889.00 | -3.49% | 13,341,409.00 | -3.21% | 12,913,282.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (832,071.00) | | (377,020.00) | | 21,729.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,538,709.00 | | 1,706,638.00 | | 1,329,618.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,706,638.00 | | 1,329,618.00 | | 1,351,347.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 30,350.00 | | 30,350.00 | | 30,350.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 808,136.00 | | 459,457.00 | | 499,859.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 868,152.00 | | 839,811.00 | | 821,138.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 1,706,638.00 | | 1,329,618.00 | | 1,351,347.00 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 868,152.00 | | 839,811.00 | | 821,138.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 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 E 1a thru E2c) | | | | | | |
| | | 868,152.00 | | 839,811.00 | | 821,138.00 |
| 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. | | | | | | |

| 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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 489,280.00 | -36.16% | 312,380.00 | 0.00% | 312,380.00 |
| 3. Other State Revenues | 8300-8599 | 1,157,683.00 | -12.81% | 1,009,394.00 | 3.26% | 1,042,300.00 |
| 4. Other Local Revenues | 8600-8799 | 10,000.00 | 0.00% | 10,000.00 | 0.00% | 10,000.00 |
| 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 | 1,907,979.00 | 2.00% | 1,946,139.00 | 2.00% | 1,985,062.00 |
| 6. Total (Sum lines A1 thru A5c) | | 3,564,942.00 | -8.05% | 3,277,913.00 | 2.19% | 3,349,742.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 115,899.00 | | 117,858.00 |
| b. Step & Column Adjustment | | | | 1,959.00 | | 1,992.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 115,899.00 | 1.69% | 117,858.00 | 1.69% | 119,850.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 550,202.00 | | 559,499.00 |
| b. Step & Column Adjustment | | | | 9,297.00 | | 9,456.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 550,202.00 | 1.69% | 559,499.00 | 1.69% | 568,955.00 |
| 3. Employee Benefits | 3000-3999 | 925,735.00 | 0.35% | 928,980.00 | 0.38% | 932,480.00 |
| 4. Books and Supplies | 4000-4999 | 270,748.00 | 2.00% | 276,163.00 | 2.00% | 281,686.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 253,139.00 | 2.00% | 258,202.00 | 2.00% | 263,366.00 |
| 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 | 1,354,000.00 | 2.00% | 1,381,080.00 | 2.00% | 1,408,702.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 69,433.00 | 2.00% | 70,822.00 | 2.00% | 72,238.00 |
| 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% | (160,000.00) | 85.96% | (297,535.00) |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 3,539,156.00 | -3.01% | 3,432,604.00 | -2.41% | 3,349,742.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 25,786.00 | | (154,691.00) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 129,611.00 | | 155,397.00 | | 706.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 155,397.00 | | 706.00 | | 706.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 155,397.00 | | 706.00 | | 706.00 |
| 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) | | 155,397.00 | | 706.00 | | 706.00 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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. | | | | | | |

| 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 | 14,499,452.00 | 0.03% | 14,503,098.00 | 0.00% | 14,503,098.00 |
| 2. Federal Revenues | 8100-8299 | 489,280.00 | -36.16% | 312,380.00 | 0.00% | 312,380.00 |
| 3. Other State Revenues | 8300-8599 | 1,443,379.00 | -9.78% | 1,302,175.00 | 3.26% | 1,344,626.00 |
| 4. Other Local Revenues | 8600-8799 | 124,649.00 | 0.00% | 124,649.00 | 0.00% | 124,649.00 |
| 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) | | 16,556,760.00 | -1.90% | 16,242,302.00 | 0.26% | 16,284,753.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,261,489.00 | | 7,384,208.00 |
| b. Step & Column Adjustment | | | | 122,719.00 | | 124,793.00 |
| 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 | 7,261,489.00 | 1.69% | 7,384,208.00 | 1.69% | 7,509,001.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,588,304.00 | | 2,632,044.00 |
| b. Step & Column Adjustment | | | | 43,740.00 | | 44,482.00 |
| 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 | 2,588,304.00 | 1.69% | 2,632,044.00 | 1.69% | 2,676,526.00 |
| 3. Employee Benefits | 3000-3999 | 4,163,341.00 | 0.91% | 4,201,252.00 | 0.94% | 4,240,594.00 |
| 4. Books and Supplies | 4000-4999 | 645,753.00 | 2.00% | 658,668.00 | 2.00% | 671,841.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,301,054.00 | 2.00% | 1,327,075.00 | 2.00% | 1,353,616.00 |
| 6. Capital Outlay | 6000-6999 | 68,104.00 | 2.00% | 69,466.00 | 2.00% | 70,855.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,354,000.00 | 2.00% | 1,381,080.00 | 2.00% | 1,408,702.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (39,000.00) | 2.00% | (39,780.00) | 2.00% | (40,576.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 20,000.00 | 0.00% | 20,000.00 | 0.00% | 20,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | (860,000.00) | 91.57% | (1,647,535.00) |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 17,363,045.00 | -3.39% | 16,774,013.00 | -3.05% | 16,263,024.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (806,285.00) | | (531,711.00) | | 21,729.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,668,320.00 | | 1,862,035.00 | | 1,330,324.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,862,035.00 | | 1,330,324.00 | | 1,352,053.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 30,350.00 | | 30,350.00 | | 30,350.00 |
| b. Restricted | 9740 | 155,397.00 | | 706.00 | | 706.00 |
| 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 | 808,136.00 | | 459,457.00 | | 499,859.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 868,152.00 | | 839,811.00 | | 821,138.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,862,035.00 | | 1,330,324.00 | | 1,352,053.00 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 868,152.00 | | 839,811.00 | | 821,138.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 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) | | 868,152.00 | | 839,811.00 | | 821,138.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 5.00% | | 5.01% | | 5.05% |
| 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? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 1,463.96 | | 1,470.92 | | 1,407.92 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 17,363,045.00 | | 16,774,013.00 | | 16,263,024.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 17,363,045.00 | | 16,774,013.00 | | 16,263,024.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 520,891.35 | | 503,220.39 | | 487,890.72 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 520,891.35 | | 503,220.39 | | 487,890.72 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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 | 1,405 | 1,420 | | |
| Charter School | | | | |
| Total ADA | 1,405 | 1,420 | N/A | Met |
| Second Prior Year (2018-19) | | | | |
| District Regular | 1,455 | 1,421 | | |
| Charter School | | | | |
| Total ADA | 1,455 | 1,421 | 2.3% | Not Met |
| First Prior Year (2019-20) | | | | |
| District Regular | 1,421 | 1,464 | | |
| Charter School | | 0 | | |
| Total ADA | 1,421 | 1,464 | N/A | Met |
| Budget Year (2020-21) | | | | |
| District Regular | 1,464 | | | |
| Charter School | 0 | | | |
| Total ADA | 1,464 | | | |

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 | 1,450 | 1,450 | | |
| Charter School | | | | |
| Total Enrollment | 1,450 | 1,450 | 0.0% | Met |
| Second Prior Year (2018-19) | | | | |
| District Regular | 1,459 | 1,490 | | |
| Charter School | | | | |
| Total Enrollment | 1,459 | 1,490 | N/A | Met |
| First Prior Year (2019-20) | | | | |
| District Regular | 1,491 | 1,527 | | |
| Charter School | | | | |
| Total Enrollment | 1,491 | 1,527 | N/A | Met |
| Budget Year (2020-21) | | | | |
| District Regular | 1,526 | | | |
| Charter School | | | | |
| Total Enrollment | 1,526 | | | |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2017-18) | | | |
| District Regular | 1,419 | 1,450 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 1,419 | 1,450 | 97.9% |
| Second Prior Year (2018-19) | | | |
| District Regular | 1,421 | 1,490 | |
| Charter School | | | |
| Total ADA/Enrollment | 1,421 | 1,490 | 95.4% |
| First Prior Year (2019-20) | | | |
| District Regular | 1,464 | 1,527 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 1,464 | 1,527 | 95.9% |
| Historical Average Ratio: | | | 96.4% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 96.9% |

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 | 1,464 | 1,526 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 1,464 | 1,526 | 95.9% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 1,464 | 1,526 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 1,464 | 1,526 | 95.9% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 1,464 | 1,526 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 1,464 | 1,526 | 95.9% | 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) | 1,470.92 | 1,470.92 | 1,470.92 | 1,470.92 |
| b. Prior Year ADA (Funded) | | 1,470.92 | 1,470.92 | 1,470.92 |
| 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 | | 14,449,450.00 | 14,503,908.00 | 14,503,908.00 |
| b1. COLA percentage | | -7.90% | 0.00% | 0.00% |
| b2. COLA amount (proxy for purposes of this criterion) | | (1,141,506.55) | 0.00 | 0.00 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | -7.90% | 0.00% | 0.00% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | | |
| | | -7.90% | 0.00% | 0.00% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | -8.90% to -6.90% | -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) | 3,864,043.00 | 3,862,974.00 | 3,862,974.00 | 3,862,974.00 |
| 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) | 15,769,226.00 | 14,499,452.00 | 14,503,908.00 | 14,503,908.00 |
| District's Projected Change in LCFF Revenue: | | -8.05% | 0.03% | 0.00% |
| LCFF Revenue Standard: | | -8.90% to -6.90% | -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) | 10,912,336.00 | 12,919,952.27 | 84.5% |
| Second Prior Year (2018-19) | 11,489,612.79 | 13,395,369.02 | 85.8% |
| First Prior Year (2019-20) | 11,963,733.00 | 14,136,222.00 | 84.6% |
| | Historical Average Ratio: | | 85.0% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4): | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 3.0% | 3.0% | 3.0% |
| | 82.0% to 88.0% | 82.0% to 88.0% | 82.0% to 88.0% |

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) | 12,421,298.00 | 13,803,889.00 | 90.0% | Not Met |
| 1st Subsequent Year (2021-22) | 12,611,167.00 | 14,021,409.00 | 89.9% | Not Met |
| 2nd Subsequent Year (2022-23) | 12,804,836.00 | 14,243,282.00 | 89.9% | Not Met |

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

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

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

Explanation:
(required if NOT met)

Prior to the May Revise reduction in revenue of 7.9%, there was no indication that funding would be reduced significantly. The pandemic occurred after the certificated layoff window and it is believed that the summer layoff window will be suspended. Therefore, expenditure reductions taken by the District in an effort to mitigate the revenue reduction occurred in non salary and benefits items only. This increased the salary and benefit ratio to total expenses.

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): | -7.90% | 0.00% | 0.00% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -17.90% to 2.10% | -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%): | -12.90% to -2.90% | -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) | 397,537.00 | | |
| Budget Year (2020-21) | 489,280.00 | 23.08% | Yes |
| 1st Subsequent Year (2021-22) | 312,380.00 | -36.16% | Yes |
| 2nd Subsequent Year (2022-23) | 312,380.00 | 0.00% | No |

Explanation:
(required if Yes)

Budget year 2020.21 includes one time CARES funding of \$177K. The monies are removed in Y1.

| | | | |
|---|--------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2019-20) | 1,855,149.00 | | |
| Budget Year (2020-21) | 1,443,379.00 | -22.20% | Yes |
| 1st Subsequent Year (2021-22) | 1,302,175.00 | -9.78% | Yes |
| 2nd Subsequent Year (2022-23) | 1,344,626.00 | 3.26% | No |

Explanation:
(required if Yes)

Budget year 2020.21 decrease in funding is due primarily to a reduction in the CTEIG grant to \$70K from \$450K. Y1 decline assume a continued reduction in grant funding of \$175K.

| | | | |
|---|------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2019-20) | 189,695.00 | | |
| Budget Year (2020-21) | 124,649.00 | -34.29% | Yes |
| 1st Subsequent Year (2021-22) | 124,649.00 | 0.00% | No |
| 2nd Subsequent Year (2022-23) | 124,649.00 | 0.00% | No |

Explanation:
(required if Yes)

Budget year 2020.21 assume local revenues will contract due the shutdown of the economy. Future years are funded flat.

| | | | |
|--|--------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2019-20) | 1,125,870.00 | | |
| Budget Year (2020-21) | 645,753.00 | -42.64% | Yes |
| 1st Subsequent Year (2021-22) | 658,668.00 | 2.00% | No |
| 2nd Subsequent Year (2022-23) | 671,841.00 | 2.00% | No |

Explanation:
(required if Yes)

Books, supplies, and non-capitalized equipment were significantly reduced in the budget year 2020.21 in an effort to mitigate the 7.9% reduction in LCFF funding.

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

| | | | |
|-------------------------------|--------------|--------|----|
| First Prior Year (2019-20) | 1,445,469.00 | | |
| Budget Year (2020-21) | 1,301,054.00 | -9.99% | No |
| 1st Subsequent Year (2021-22) | 1,327,075.00 | 2.00% | No |
| 2nd Subsequent Year (2022-23) | 1,353,616.00 | 2.00% | No |

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|--------------|-----------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2019-20) | 2,442,381.00 | | |
| Budget Year (2020-21) | 2,057,308.00 | -15.77% | Met |
| 1st Subsequent Year (2021-22) | 1,739,204.00 | -15.46% | Not Met |
| 2nd Subsequent Year (2022-23) | 1,781,655.00 | 2.44% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2019-20) | 2,571,339.00 | | |
| Budget Year (2020-21) | 1,946,807.00 | -24.29% | Not Met |
| 1st Subsequent Year (2021-22) | 1,985,743.00 | 2.00% | Met |
| 2nd Subsequent Year (2022-23) | 2,025,457.00 | 2.00% | Met |

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

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

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

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

Budget year 2020.21 includes one time CARES funding of \$177K. The monies are removed in Y1.

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

Budget year 2020.21 decrease in funding is due primarily to a reduction in the CTEIG grant to \$70K from \$450K. Y1 decline assume a continued reduction in grant funding of \$175K.

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

Budget year 2020.21 assume local revenues will contract due the shutdown of the economy. Future years are funded flat.

- 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)

Books, supplies, and non-capitalized equipment were significantly reduced in teh budget year 2020.21 in an effort to mitigate the 7.9% reduction in LCFF funding.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | | |
|--|---------------|---|---|--|---------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 17,363,045.00 | | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution' to the Ongoing and Major Maintenance Account | | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 17,363,045.00 | 520,891.35 | 0.00 | | Not Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

CUSD is part of the Leory Greene funding program adn provides a 2% contribution reported in RE8100.

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) | 808,292.00 | 869,372.00 | 868,152.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 448,513.68 | 0.00 | 0.00 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 1,256,805.68 | 869,372.00 | 868,152.00 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 16,165,831.73 | 17,387,432.77 | 17,850,281.00 |
| 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) | 16,165,831.73 | 17,387,432.77 | 17,850,281.00 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 7.8% | 5.0% | 4.9% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 2.6% | 1.7% | 1.6% |

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) | (57,096.14) | 12,947,665.41 | 0.4% | Met |
| Second Prior Year (2018-19) | 508,534.60 | 13,415,369.02 | N/A | Met |
| First Prior Year (2019-20) | 361,326.00 | 14,156,222.00 | N/A | Met |
| Budget Year (2020-21) (Information only) | (832,071.00) | 13,823,889.00 | | |

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) | 1,371,206.00 | 1,725,943.82 | N/A | Met |
| Second Prior Year (2018-19) | 1,238,653.00 | 1,668,847.68 | N/A | Met |
| First Prior Year (2019-20) | 1,830,746.00 | 2,177,383.00 | N/A | Met |
| Budget Year (2020-21) (Information only) | 2,538,709.00 | | | |

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 1,464 | 1,471 | 1,408 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 17,363,045.00 | 16,774,013.00 | 16,263,024.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 17,363,045.00 | 16,774,013.00 | 16,263,024.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 520,891.35 | 503,220.39 | 487,890.72 |
| 6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 520,891.35 | 503,220.39 | 487,890.72 |

10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 868,152.00 | 839,811.00 | 821,138.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | 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) | 868,152.00 | 839,811.00 | 821,138.00 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 5.00% | 5.01% | 5.05% |
| District's Reserve Standard (Section 10B, Line 7): | 520,891.35 | 503,220.39 | 487,890.72 |
| 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) | (1,900,985.00) | | | |
| Budget Year (2020-21) | (1,907,979.00) | 6,994.00 | 0.4% | Met |
| 1st Subsequent Year (2021-22) | (1,946,139.00) | 38,160.00 | 2.0% | Met |
| 2nd Subsequent Year (2022-23) | (1,985,062.00) | 38,923.00 | 2.0% | 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) | 20,000.00 | | | |
| Budget Year (2020-21) | 20,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2021-22) | 20,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2022-23) | 20,000.00 | 0.00 | 0.0% | Met |

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

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

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

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

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

Explanation:
(required if NOT met)

1b. 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)

| |
|--|
| |
| |
| |
| |
| |
| |
| |

S6. Long-term Commitments

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

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2020 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 35 | Property Tax Levy | Property Tax Levy | 5,370,000 |
| Supp Early Retirement Program | 4 | Unrestricted General Fund | Unrestricted General Fund | 192,193 |
| State School Building Loans | | | | |
| Compensated Absences | 1 | Unrestricted General Fund | Unrestricted General Fund | 60,067 |

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

| | | | | |
|-----------------------|---|---------------------------|---------------------------|------------------|
| STRS Golden Handshake | 3 | Unrestricted General Fund | Unrestricted General Fund | 72,881 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 5,695,141 |

| Type of Commitment (continued) | Prior Year (2019-20) Annual Payment (P & I) | Budget Year (2020-21) Annual Payment (P & I) | 1st Subsequent Year (2021-22) Annual Payment (P & I) | 2nd Subsequent Year (2022-23) Annual Payment (P & I) |
|--|---|--|--|--|
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 326,650 | 333,050 | 339,150 | 349,950 |
| Supp Early Retirement Program | 80,000 | 80,000 | 20,000 | 12,193 |
| State School Building Loans | | | | |
| Compensated Absences | 60,000 | 60,067 | 60,067 | 60,067 |
| Other Long-term Commitments (continued): | | | | |
| STRS Golden Handshake | 26,917 | 32,500 | 36,450 | 36,450 |
| | | | | |
| | | | | |
| Total Annual Payments: | 493,567 | 505,617 | 455,667 | 458,660 |
| Has total annual payment increased over prior year (2019-20)? | | Yes | No | 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)

The increase in annual payments is the result of the fluctuation of the GO Bond payment. The increase will be funded by property tax levy collections.

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:

District offers a maximum of \$50,000 not to exceed \$10,000 per year.

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

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

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | 0 | 0 |

4. OPEB Liabilities

| | |
|--|--------------|
| a. Total OPEB liability | 1,334,319.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 1,334,319.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | Jun 30, 2019 |

5. OPEB Contributions

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 115,555.00 | 136,264.00 | 122,864.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 150,000.00 | 150,000.00 | 150,000.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 150,000.00 | 150,000.00 | 150,000.00 |
| d. Number of retirees receiving OPEB benefits | 11 | 13 | 12 |

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 | 81.0 | 81.0 | 81.0 | 81.0 |

Certificated (Non-management) Salary and Benefit Negotiations

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

| |
|-----|
| Yes |
|-----|

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

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

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

| |
|--|
| |
|--|

Negotiations Settled

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

| |
|--------------|
| Apr 20, 2020 |
|--------------|

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

| |
|-----|
| Yes |
|-----|

If Yes, date of Superintendent and CBO certification:

| |
|--------------|
| Apr 22, 2020 |
|--------------|

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

| |
|----|
| No |
|----|

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

| | | | |
|-------------|--------------|-----------|--------------|
| Begin Date: | Jul 01, 2019 | End Date: | Jun 30, 2021 |
|-------------|--------------|-----------|--------------|

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)? | Yes | Yes | Yes |

One Year Agreement

| | | | |
|---------------------------------|--|--|--|
| Total cost of salary settlement | | | |
|---------------------------------|--|--|--|

% change in salary schedule from prior year
or

Multiyear Agreement

| | | | |
|---------------------------------|--------|--|--|
| Total cost of salary settlement | 72,613 | | |
|---------------------------------|--------|--|--|

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

| | | |
|------|--|--|
| 1.0% | | |
|------|--|--|

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

| |
|--|
| |
|--|

7. Amount included for any tentative salary schedule increases

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

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

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

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

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:

| | | |
|--|--|--|
| | | |
| | | |

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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 | 54.0 | 56.0 | 56.0 | 56.0 |

Classified (Non-management) Salary and Benefit Negotiations

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

| |
|----|
| No |
|----|

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

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

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

| |
|---|
| Negotiations for 2019.20 completed for salary and benefit; 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

| |
|--------|
| 31,700 |
|--------|

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

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

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 250,488 | 255,497 | 306,597 |
| 100.0% | 100.0% | 100.0% |
| 0.0% | 0.0% | 0.0% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

Classified (Non-management) Step and Column Adjustments

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

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 42,865 | 43,740 | 44,482 |
| 1.7% | 1.7% | 1.7% |

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

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

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| No | No | No |
| 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 | 15.0 | 16.0 | 16.0 | 16.0 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Negotiations for 2019.20 completed for salary and benefit; negotiations for 2020.21 have not begun.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

11,607

4. Amount included for any tentative salary schedule increases

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

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| Total cost of H&W benefits | 147,000 | 147,000 | 147,000 |
| Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

Management/Supervisor/Confidential Step and Column Adjustments

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| Cost of step and column adjustments | 20,197 | 20,197 | 20,197 |
| Percent change in step & column over prior year | 1.7% | 1.7% | 1.7% |

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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
