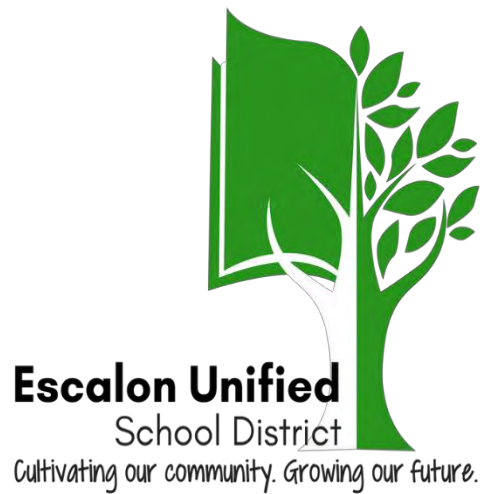


1520 E. Yosemite Ave.  
Escalon, CA 95320  
(209) 838-3591

2020-2021  
Budget



## **Mission Statement**

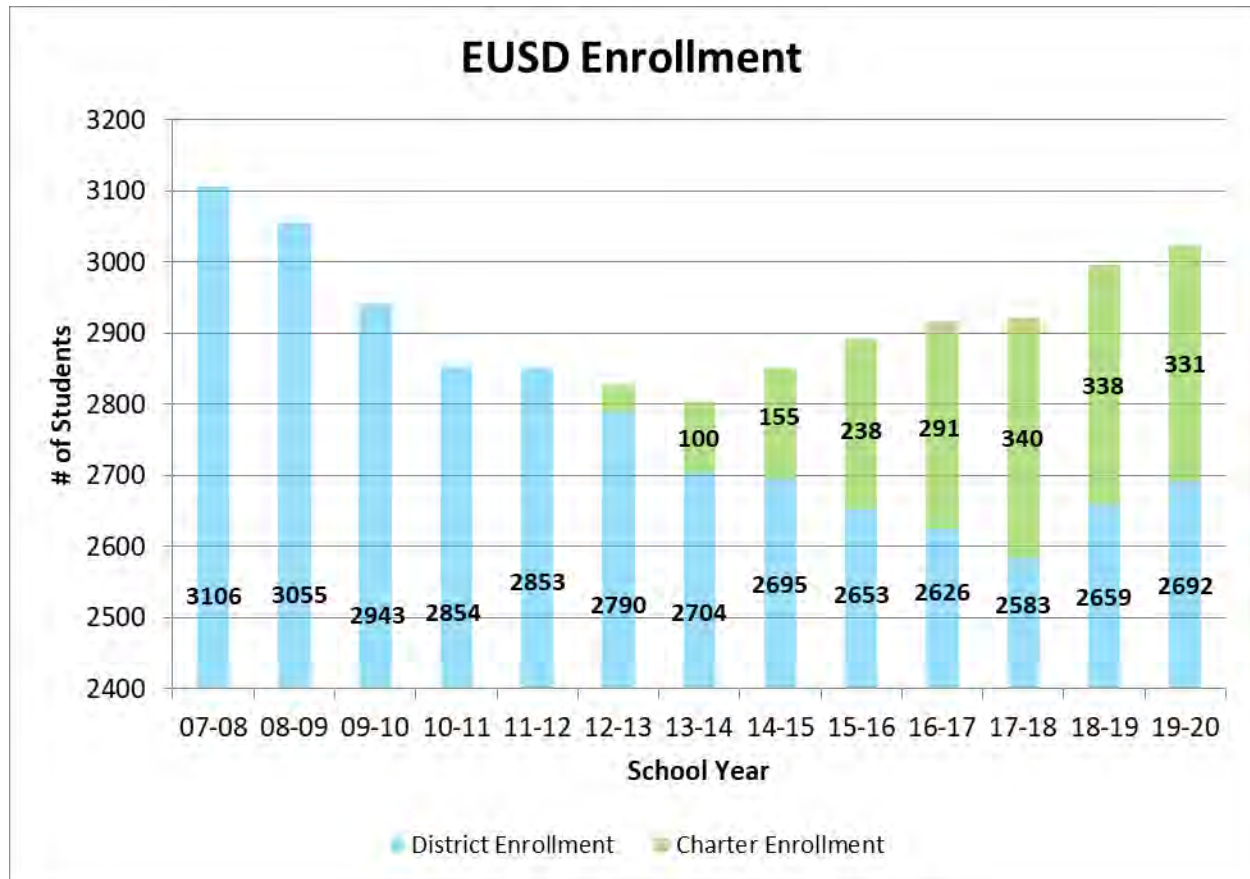
**We will ensure that all students learn at high levels.**

## **Vision Statement**

**We maintain high expectations and a rigorous and relevant academic focus for all learners through purposeful, collaborative relationships. Our students are highly literate, innovative thinkers who understand the need for continuous self-improvement in their pursuit of excellence. They are socially-responsible and value working with others to build positive and productive relationships. They are inspired and prepared to thrive amidst the challenges of the 21<sup>st</sup> century.**

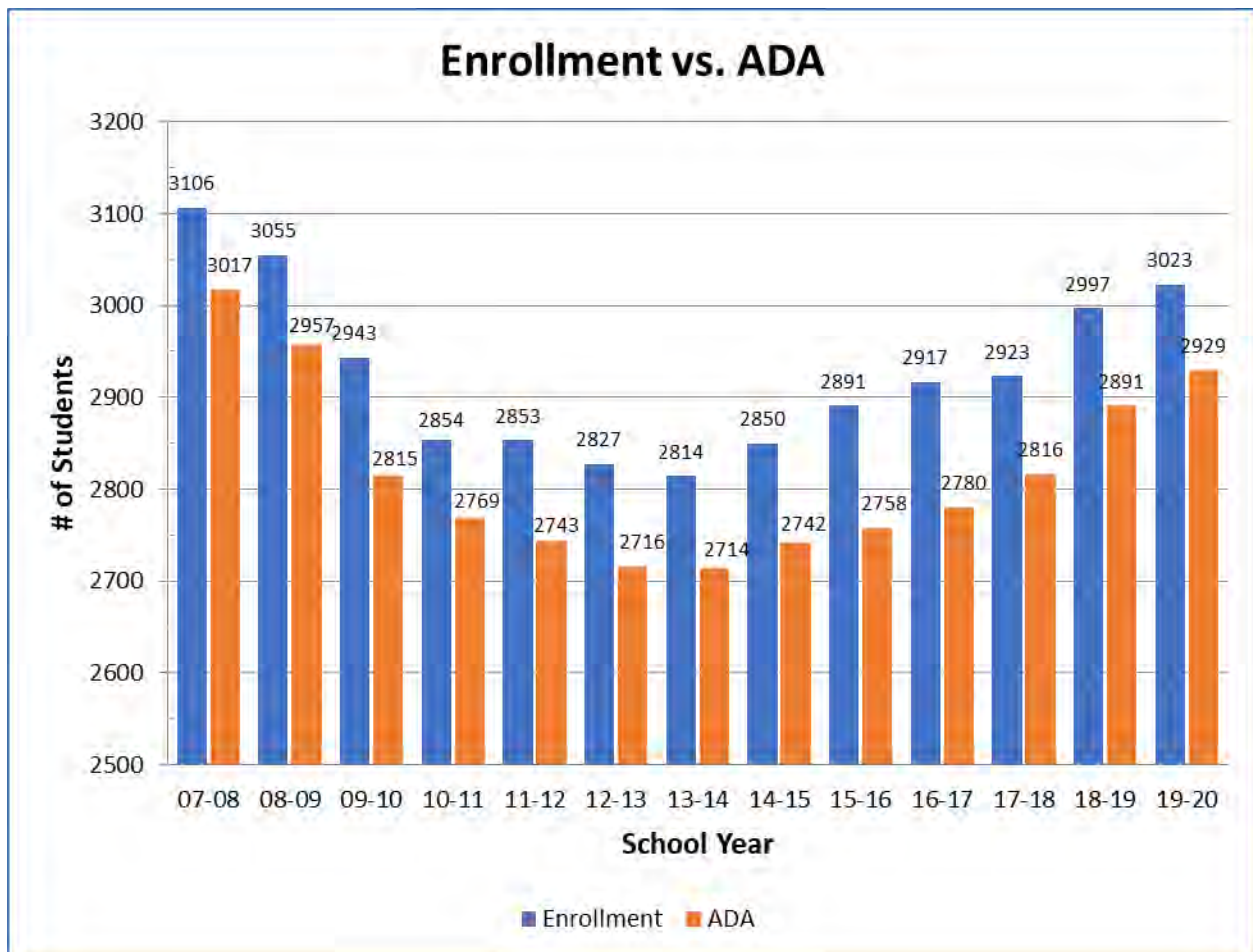
# Escalon Unified School District Student Enrollment History

**TOTAL STUDENT ENROLLMENT**  
**(October Enrollment statistics)**



# Escalon Unified School District Attendance vs. Enrollment

October Enrollment and Second Period ADA





## **Introduction to the District Budget**

**A school district budget is a working document that authorizes the district to accept revenue and incur expenditures in order to deliver its educational program to the students of Escalon Unified. The budget is a statement made by a district board of trustees regarding what it holds as important to the education of its students. It is an effective planning document, when aligned with the Local Control Accountability Plan (LCAP), which enables the board and staff to identify expenditure programs and the revenues that support them, and to plan the most effective delivery system to implement programs.**

### **The General Fund**

**It is in the District's Budget and LCAP that the educational program of the District is revealed. General Fund Revenues are made clear; and educational priorities reflected in the LCAP are provided for through the General Fund Budget.**

**The information required to build the District's General Fund budget consists primarily of enrollment and attendance data, staffing requirements, federal, state and local revenue projections, and the historical and prospective assessment of revenues and expenditures. This information is compiled on the following pages, and is reflected in the budget assumptions for the coming fiscal and school year.**

## Organization of the Budget

School district budgets are divided into funds. The Escalon Unified School District uses the following funds:

<b>FUND</b>	<b>Fund Number</b>	<b>PURPOSE</b>
General Fund	01	To deliver the District's education program. Most of the District's revenues and expenditures are recorded in this fund. Includes both unrestricted and restricted dollars.
Student Activity Fund	08	To account for student body funds.
Charter School Fund	09	To deliver the Charter School education program.
Cafeteria Fund	13	To provide for District food services.
Deferred Maintenance Fund	14	To meet maintenance needs deferred from prior years.
Transportation Equipment Fund	15	To meet transportation equipment needs.
Special Reserve (Other)	17	To provide for general operating purposes.
Building Fund	21	To account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.
Capital Facilities Fund (Developer Fees)	25	To provide for facilities projects made necessary by enrollment growth.
State Facility Funds	35	To account for state facilities funding.
Special Reserve for Capital Outlay Projects Fund	40	To provide for capital improvement projects.
Bond Interest and Redemption Fund	51	To provide for the repayment of G.O. Bonds.
Self-Insurance Fund	67	To pay deductibles for insurance claims.

# General Fund Revenues, 2020-2021

## 84.1% of the District's Revenues are generated from the LCFF

Most of the District's General Fund revenue is generated from the State of California's Local Control Funding Formula (LCFF), which yields funds based on a pre-determined dollar amount multiplied by the average number of students at four different grade levels who are in attendance throughout the school year (ADA). Public education -- unlike any other public agency -- receives most of its revenue based on the population it serves.

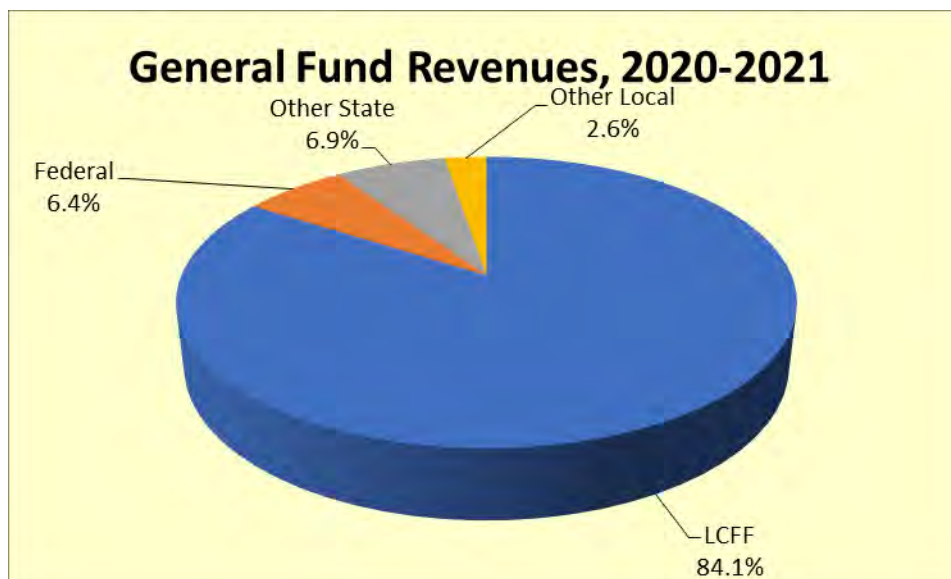
The state's Local Control Funding Formula rolls a majority of the state's previous categorical funding into the LCFF. LCFF is made up of three grant components: base, supplemental and concentration. When fully implemented, all districts will receive the same per-student base amount for each of the four grade level spans. Districts will receive supplemental and concentration grants based on the number of unduplicated pupils: students receiving free or reduced meals, English Learner students and Foster care students.

Federal revenue is a small portion of the entire District income and has been relatively flat in the recent past. Most of the federal income is restricted since it must be expended for purposes that are determined by the Federal Government, not the local Board of Education.

The District's total available resources in the budget year include a "beginning balance," which reflects an unexpended carryover balance from the prior fiscal year.

### General Fund Revenues, 2020-2021 in millions

LCFF	23.42
Federal	1.78
Other State	1.92
Other Local	0.72
<b>TOTAL</b>	<b>27.84</b>



## **School District Budgets are Not Static Documents**

---

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local agency.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a local agency budget. **Yesterday's numbers many times are not today's numbers**; it almost seems as if someone is making up the statistics. But while there is a base cost of service, school districts operate on such a narrow income margin that even a small swing in revenues or costs can have a major impact on local agency decisions.

School district budgets are initially adopted in June of each year, but the changes in revenue and expense occur so often during the year that almost every school board meeting will include some new change in either district income or expense. The cycle of budget changes, however, has some rhythm so that it is possible to identify by month the most significant budget change dates.

In his State Budget proposal, Governor Gavin Newsome's 2020-2021 May Revision proposes a multiyear effort to address the state's budget shortfall through a combination of strategies. This includes drawing down reserves from the state's Budget Stabilization Account over the next three years but using all of the funds in public education's Rainy Day Fund immediately, canceling program expansions and new programs that were proposed in the January State Budget, making programmatic reductions across almost all government programs, and deferring payments such as K–12 and community college apportionments.

### **Revenues and Proposition 98**

For the current year, the May Revision proposal adjusts the Proposition 98 guarantee down by \$4.2 billion from the Governor's January State Budget for an estimated \$77.4 billion.

For 2020–21, an even larger decline is proposed, with the Proposition 98 guarantee at \$70.5 billion, a decrease of \$13.5 billion from the Governor's January State Budget and an almost \$7 billion decrease year over year. The guarantee is still projected to be based on Test 1—funding based on education's proportion of General Fund revenues in 1986–87, which is estimated at 38%

### **LCFF**

The May Revision proposes a reduction in addition to the statutory COLA suspension—for a total cut of 10%, or \$6.5 billion—to the Local Control Funding Formula (LCFF) absent additional federal funding. The cuts are meant to proportionately reduce LCFF with the reductions taken from the base grant, which lowers the amount upon which supplemental and concentration grant funding is calculated.

## Deferrals

Unfortunately, the May Revision proposal brings back deferrals. The Governor proposes deferring approximately \$1.9 billion of LCFF funding in June 2019–20 to July in 2020–21. Further, LCFF deferrals are needed in 2020–21, increasing by \$3.4 billion to \$5.3 billion in total apportionments deferred to 2021–22.

## CalSTRS/CalPERS

The Governor's May Revision proposes to reduce employer contribution rates in 2020–21 and 2021–22. This will reduce the California State Teachers' Retirement System (CalSTRS) employer rate from 18.4% to approximately 16.15% in 2020–21 and from 18.2% to 16.02% in 2021–22. The California Public Employees' Retirement System (CalPERS) employer contribution rate will be reduced from CalPERS recently set rate for 2020–21 of 22.68% to 20.7% and CalPERS 2021–22 estimated rate of 24.6% to 22.84%.

	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
Employee	8.0%	8.15%	9.2%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Employer	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	16.70%	16.15%	16.02%

	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Employee	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Employer	13.888%	15.531%	18.062%	20.733%	22.68%	22.84%	25.70%	26.40%

## Special Education:

The proposed May Revision continues the Governor's January State Budget proposal to increase special education base rates to \$645 per student (reflects suspension of the COLA). The current statewide target rate is \$557.27. As in January, the proposal would apportion this base funding on a three-year rolling average of LEA ADA (but still allocated to Special Education Local Plan Areas) and would maintain the current funding model's categorical programs until a later date.

## Investing Federal CARES Act Funds

The Governor proposes to use \$4.4 billion from the Coronavirus Aid, Relief, and Economic Security (CARES) Act for LEAs to mitigate learning loss. Funds will be allocated to LEAs using a formula that considers the number of students with disabilities, low-income students, English learners, youth in foster care, and homeless youth served by the LEA.

## **Categorical Cuts**

The May Revision proposes savings totaling \$352.9 million by reducing funding for various categorical programs. If federal funds materialize, then these cuts may be reversed. Funding for the following programs will be reduced by the following amounts:

- After School Education and Safety: \$100 million
- K–12 Strong Workforce Program: \$79.4 million
- Career Technical Education Incentive Grant Program: \$77.4 million
- Adult Education Block Grant: \$66.7 million
- California Partnership Academies: \$9.4 million
- Career Technical Education Initiative: \$7.7 million
- Exploratorium: \$3.5 million
- Online Resource Subscriptions for Schools: \$3 million
- Specialized Secondary Program: \$2.4 million
- Agricultural Career Technical Education Incentive Grant: \$2.1 million
- Clean Technology Partnership: \$1.3 million

## Cycle of Budget Changes During a Typical School Year

<b>June</b>	Adoption of the state budget that determines the marginal change in school district revenues. In many cases it is the marginal revenue that has the most significant impact on district expenses.
<b>Early September</b>	Recording of prior-year estimated actual expenses and determination of the estimated current-year beginning balance.
<b>Late summer, fall, or winter</b>	Conclusions of the district's collective bargaining agreement and determination of the final compensation amounts for district employees.
<b>Early December</b>	Presentation to the Governing Board of the First Interim Report, which reflects district income and expense to October 31 and a projection of income and expense for the balance of the year.
<b>September, October, January, and springtime</b>	Calculation and recalculation of district ADA projections for the determination of current-year LCFF income. Income is determined based on the average attendance of students until the Second Principal Apportionment, which is about the early part of April. ADA fluctuations can have a dramatic impact on district income—a loss of just one ADA can mean the loss of over \$7,000 in revenue for the average school district.
<b>March</b>	Presentation to the Governing Board of the Second Interim Report, which reflects district income and expense to January 31, and a projection of income and expense for the balance of the year. The Interim Reports show a projected net ending balance for the district, which is a very important indicator of district fiscal health.

These are just some of the important budget change points during a typical school year. Note that most of the list does not even include changes in the cost of district materials or supplies. A district budget must also be constantly revised to reflect the change from estimated to actual cost for goods and services. School district budgets, just like a home budget, must be revised to reflect updated expenditures on everything from the cost of accounting services to the cost of worker's compensation, from the cost of air conditioning to the cost of technology repairs.

**Accurate school district budgeting is a never-ending process**

# General Fund Expenditures, 2020-2021

## It takes people to teach students and more than 84% of the District's total expenditures are committed to the employees of the District

Most of the expenditures of the District are committed to the salaries and benefits for employees of the District. It takes people to teach students, and in Escalon Unified, 84.2% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items—certificated and classified employees. Certificated employees include teachers, counselors, nurses, psychologists, and others who provide services that require credentials from the state of California as well as management employees which include principals, vice principals, instructional leaders, and district superintendents.

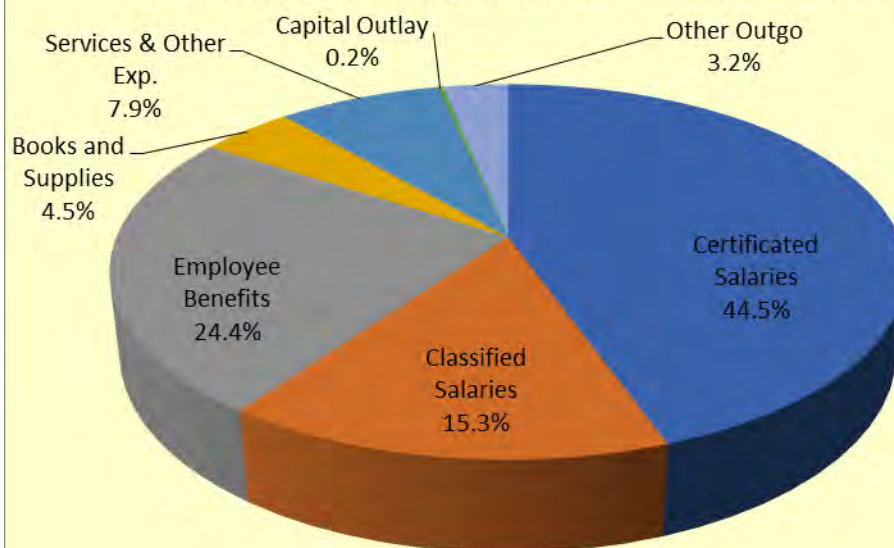
Classified employees include all of the support personnel in the District, including secretaries and clerical staff, paraprofessionals, bus drivers, maintenance, grounds, and custodial personnel as well as classified management personnel.

The employee benefits of the District represent 24.4% in the budget for expenses in areas such as medical, dental and life insurance plans, retirement, and workers' compensation expenses and other statutory costs.

### General Fund Expenditures, 2020-2021, in millions

Certificated Salaries	12.98
Classified Salaries	4.47
Employee Benefits	7.10
Books and Supplies	1.31
Services & Other Operating Exp.	2.30
Capital Outlay	0.07
Other Outgo	0.92
TOTAL	29.14

### General Fund Expenditures, 2020-2021





# District Reserves and Net Ending Balances, 2014-2015 to 2020-2021

## A school district's Net Ending Balance is a district's reserve account to fund unforeseen events or pay for multi-year needs

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District's "Net Ending Balance." In most cases, this is the only reserve account that a school district has for general operational purposes. The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

Included within the projected Net Ending Balance is a "Reserve for Economic Uncertainties," which is a minimum balance that the state of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state's minimum "Reserve for Economic Uncertainties" for Escalon Unified is 3% of the total General Fund expenditures. Many districts have reserves that are much higher than the minimum state requirement, due to the significant fluctuations in public education revenues and/or due to local circumstances and risk factors. The Escalon Unified School District Board of Trustees has requested that EUSD maintain a minimum reserve of 7% of the total General Fund Expenditures on top of the state required 3%.

Also included in the Net Ending Balance are restricted carryover balances, from categorical funds, that can only be used for selected purposes. These revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is composed of two types of accounts--those that are "restricted" that can be used for selected purposes only and those that are "unrestricted" that can be expended by decisions of the local agency.

### Net Ending Balance Components, in thousands

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020 (est.)	2020-2021 (budget)
<b>Revolving Cash</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>Stores</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Prepaid Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Restricted Program Balances</b>	<b>270.8</b>	<b>497.2</b>	<b>605.6</b>	<b>585.3</b>	<b>900.2</b>	<b>970.6</b>	<b>863.8</b>
<b>Reserve for Economic Uncertainties</b>	<b>694.7</b>	<b>758.2</b>	<b>764.0</b>	<b>805.8</b>	<b>896.9</b>	<b>901.7</b>	<b>879.0</b>
<b>Designated/ Undesignated Balance</b>	<b>4446.2</b>	<b>5584.1*</b>	<b>6520.3*</b>	<b>6391.4*</b>	<b>6595.6</b>	<b>6594.2</b>	<b>5267.3</b>
<b>TOTAL</b>	<b>5678.2</b>	<b>6855.5*</b>	<b>7905.9*</b>	<b>7798.5*</b>	<b>8408.7</b>	<b>8482.5</b>	<b>7026.1</b>

\* includes one-time discretionary funds which will offset mandate reimbursement claims. No one-time discretionary funds will be received in 2019-2020 or 2020-2021

## LCFF, COLA, and Other Revenue Sources

### LCFF FUNDING

The May Revision proposes a reduction in addition to the statutory COLA suspension—for a total cut of 10%, or \$6.5 billion—to the Local Control Funding Formula (LCFF) absent additional federal funding. The cuts are meant to proportionately reduce LCFF with the reductions taken from the base grant, which lowers the amount upon which supplemental and concentration grant funding is calculated.

2020-2021 Entitlement				
Factors	K-3	4-6	7-8	9-12
Adjusted Grant per ADA	\$7,092 (-610)	\$7,199 (-619)	\$7,412 (-638)	\$8,590 (-982)
20% Supplemental Grant	\$1,418	\$1,440	\$1,482	\$1,718
50% Concentration Grant (for eligible students exceeding 55% of enrollment)	\$3,546	\$3,600	\$3,706	\$4,295

Note that school districts are funded based upon attendance and not enrollment. An absence by a student in EUSD leads to a loss in district income of between \$39 and \$47 per day. As a consequence, it is very important that the district ensure that students are in attendance unless there are specific reasons for the child to be excused. By the way, districts are no longer funded for students who have an “excused absence” (as was the case up through 1997-98). The student must be in attendance in order for the local agency to receive the income for that day.

School districts are the only public agency in California that are funded based upon the population it serves. Cities, counties, or special districts do not receive more or less income because of a change in their population, only schools have a variable in total funding based upon population. As a consequence, a district that has growth in enrollment will have growth in its total revenue from one school year to the next. A district that declines in population, however, will decline in its income. It is very difficult to manage a district that consistently declines in student attendance since the consistent revenue reduction has a deteriorating effect on the expenditure options that are available to the local agency. Declining enrollment districts have an especially difficult task in developing their district budget.

The district’s LCFF base, supplemental and concentration grant factors times ADA, represents an entitlement that will be funded by a combination of local property tax income and state aid. The education share of local property tax income is subtracted from the LCFF entitlement, and the State of California funds the entire balance. As a consequence, local agencies receive the dollar amounts authorized by their total LCFF regardless of their local property tax wealth. An agency that collects only a small

amount of property tax income, because of low assessed value in its community's properties, will receive a high level of state aid. The reverse is also true. A community with a very high assessed valuation due to either industry or high values of residential property will have a smaller allocation of state income. In either event, however, the state is able to establish an equal opportunity for California's students by ensuring that the dollar amounts generated for educational services do not directly relate to the property tax wealth of the community.

## **Categorical Programs**

### **Cost-of-Living Adjustment**

While the May Revision proposal acknowledges the statutory cost-of-living adjustment (COLA) of 2.31%—just slightly higher than the 2.29% included in the January State Budget proposal—it suspends the COLA in 2020–21 for all eligible programs, including Special Education, Child Nutrition, Preschool, and the Mandate Block Grant.

### **Special Education**

School districts participate in special education funding as part of a group of school districts called a "Special Education Local Plan Area," or "SELPA." The SELPA receives the special education funding for all of the districts within the plan area, and then it is up to each SELPA to allocate the funding among its member agencies. **Total special education funding does not cover the entire cost of providing special education services** and all California school districts contribute unrestricted General Fund money to ensure that special education needs are met. This unrestricted contribution to cover the full costs of special education is sometimes called "encroachment," "mandated" local contribution, or some similar term. But whatever term is used, this amount is funded by the district and represents costs that are required to meet the costs of the special education program. With the proposed increase in the special education base rate to \$645, the special education district contribution for EUSD is expected to remain consistent for the 2020-2021 school year.

### **Lottery Funding and Other Unrestricted Income**

In addition to the school district's LCFF, California State Lottery provides a small allocation to school districts that can be used as determined by the local governing board. The dollar amounts from Lottery may vary significantly between fiscal years, but it is estimated there will be only a slight change in funding, if any at all, to schools from Lottery proceeds in 2020-2021. Based on the updated Lottery Commission sales revenues, schools are expected to receive \$153 per ADA unrestricted and \$54 per ADA restricted for instructional materials (Proposition 20) for the 2020-2021 fiscal year. Lottery income is approximately 2% of the school district's total income.

Other sources of unrestricted income include interest income, some small amount of fees and charges, reimbursement by the state for costs that are mandated by state law,

and any donations that are made to the district either through community foundations or public agency grants.

## **Summary**

California school finance is easy if you understand its primary concepts. Recognize that district revenues are primarily driven by attendance; Student attendance yields income, and that the lack of attendance results in an income loss. Districts with growth ADA have flexibility in their budgets considerably greater than those districts that are declining in ADA. A declining enrollment district, such as Escalon Unified, is required to make program reductions in order to stay within its population income base and, unfortunately, those revenues can decline faster than the ability of a local agency to reduce costs without harming instructional services.

Unlike cities and counties, the growth or decline in a local property tax for districts is generally meaningless. The state is the funding agent for California public education after the local allocation for properties is reflected in district income. If the district grows in ADA, the state will provide additional dollars to the local agency. If there is a cost-of-living adjustment or a new program, the state—not the property tax—will fund that new program. While property taxes will increase from one year to the next, they will only offset the total school district LCFF income, and the state will be funding the balance of the increases. In effect, local property tax income for public schools is only a footnote.

School districts are dependent on the decisions of a higher level of government—the State of California and, to a much lesser extent, the Federal Government—for determination of their revenues. This fact could not be more evident now than any time in the last 40 years with the major change in school finance from revenue limits to LCFF. Even with the change to LCFF, school districts have very little flexibility to influence their total revenue growth unless the local electorate is willing to contribute additional funding through a voted parcel tax or other local agency support. Expenditures of the local agency are, however, generally determined by the school district. Expenditure decisions are within the control of the Governing Board even though the revenues are determined at the state level.



# Escalon Unified School District Budget Assumptions 2020-2021

## REVENUE

### ➤ **Beginning Balance**

The total unaudited General Fund balance is projected to be \$8,408,678. This number includes revolving cash, restricted program balances, reserve for economic uncertainties, designated/undesignated balances and, as previously stated, one-time money that has yet to be designated by the board.

### ➤ **ADA Apportionment**

District revenue will be based on the 2019-2020 P-2 ADA of 2605.12. Charter revenue will be based on the 2019-2020 P-2 ADA of 323.80. Previous ADA is as follows:

Year	District ADA	Change	Charter ADA	Change	TOTAL	Change
2008-2009	2958.03	-53.99			2958.03	-53.99
2009-2010	2815.83	-142.20			2815.83	-142.20
2010-2011	2769.61	-46.22			2769.61	-46.22
2011-2012	2742.54	-27.07			2742.54	-27.07
2012-2013	2679.54	-63.00	36.41	+36.41	2715.95	-26.59
2013-2014	2611.93	-67.61	102.62	+66.21	2714.55	-1.4
2014-2015	2592.65	-19.28	149.81	+47.19	2742.46	+27.91
2015-2016	2549.44	-43.21	208.51	+58.7	2757.95	+15.49
2016-2017	2497.21	-52.23	283.23	+74.72	2780.44	+22.49
2017-2018	2486.06	-11.15	329.96	+46.73	2816.02	+35.58
2018-2019	2571.05	+84.99	319.88	-10.08	2890.93	+74.91
2019-2020	2605.12	+34.08	323.80	+3.92	2928.92	+37.99

## **Revenue**

### **Lottery**

Non-Prop. 20	\$ 153.00/ADA
Prop. 20	\$ 54.00/ADA

## **State Special Education Appropriations**

Base Rate increase to \$645

### **EXPENDITURES**

#### **➤ Certificated Salaries**

Certificated salaries, which include teachers, pupil support staff and administrators, are expected to be \$12,977,066.

Personnel advance on the salary schedule through step and column movements. These movements are projected at 1.6% of certificated salaries.

- Teaching staff numbers have decreased by 1.0 FTE teacher.

#### **➤ Classified Salaries**

Classified salaries, which include classified, confidential, and classified administration, are expected to be \$4,467,217.

Personnel advance on the salary schedule through step and column movements. These movements are projected at 1.25% of classified salaries.

- Classified staff numbers remained the same.

## Escalon Unified School District Multi-Year Budget Assumptions

Description	2019-2020	% Change	2020-2021	% Change	2021-2022
<b>REVENUES</b>					
LCFF	25,526,568	-8.27%	23,415,138	-0.96%	23,188,282
Federal Revenue	1,472,049	21.3%	1,786,707	-30.83%	1,243,046
Other State Rev.	2,213,213	-13.45%	1,915,459	-2.62%	1,910,437
Other Local Rev.	917,580	-20.59%	724,967	0.00%	724,967
<b>TOTAL REVENUE</b>	<b>30,129,410</b>	<b>-7.59%</b>	<b>27,842,271</b>	<b>-2.79%</b>	<b>27,066,732</b>
Cert. Salaries	12,852,711		12,852,711		<b>12,977,066</b>
Step & Column			213,856		203,907
Cost of Living Increase			0.00		0.00
Other Adjustments			-89,501		0.00
<b>TOTAL CERTIFICATED SALARIES</b>	<b>12,852,711</b>	<b>0.96%</b>	<b>12,977,066</b>	<b>1.57%</b>	<b>13,180,973</b>
Classified Salaries	4,488,093		4,488,093		<b>4,467,217</b>
Step & Column			55,120		55,120
Cost of Living Increase			0.00		0.00
Other Adjustments			-75,996		-158,054
<b>TOTAL CLASSIFIED SALARIES</b>	<b>4,488,093</b>	<b>-0.46%</b>	<b>4,467,217</b>	<b>-2.30%</b>	<b>4,364,283</b>
<b>Employee salaries are only increased by the projected step and column increase for each year. There are NO projections for salary increases included in the multi-year assumptions.</b>					
Employee Benefits	7,162,639	-0.87%	7,100,242	1.19%	7,185,069
Books & Supplies	1,695,722	-23.02%	1,305,393	-15.38%	1,104,612
Services & Other Op. Expenses	2,583,954	-10.96%	2,300,832	-2.86%	2,235,132
Capital Outlay	230,845	-69.68%	70,000	0.00%	70,000
Other Outgo	935,118	2.94%	962,627	-0.02%	962,461
Indirect Costs	(49,906)	-15.15%	(42,347)	0.00%	(42,347)
Other Financing	156,453	0.73%	157,601	-0.56%	156,719
<b>TOTAL EXPENDITURES</b>	<b>29,899,176</b>	<b>-2.54%</b>	<b>29,141,030</b>	<b>-0.28%</b>	<b>29,060,183</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>73,781</b>		<b>(1,456,360)</b>		<b>(1,993,451)</b>
Projected Ending Fund Balance (Unrestricted & Restricted)	8,482,459		7,026,099		4,875,929
Ending Fund Balance as a % of Expenditures	28.37%		24.11%		16.78%

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: Escalon Unified School District Office

Date: June 10 - June 15, 2020

Place: Escalon USD Board Room

Date: June 16, 2020

Time: 07:00 PM

Adoption Date: June 16, 2020

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Kristin Tiger

Telephone: 209-838-3591

Title: CBO

E-mail: ktiger@escalonusd.org

### Criteria and Standards Review Summary

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

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



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
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Not Applicable	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

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

For additional information on this certification, please contact:

Name: Kristin Tiger

Title: CBO

Telephone: 209-838-3591

E-mail: ktiger@escalonusd.org

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	25,526,568.00	0.00	25,526,568.00	23,415,138.00	0.00	23,415,138.00	-8.3%
2) Federal Revenue		8100-8299	0.00	1,472,049.00	1,472,049.00	0.00	1,786,707.00	1,786,707.00	21.4%
3) Other State Revenue		8300-8599	652,865.00	1,560,348.00	2,213,213.00	506,184.00	1,409,275.00	1,915,459.00	-13.5%
4) Other Local Revenue		8600-8799	530,119.00	387,461.00	917,580.00	276,861.00	448,106.00	724,967.00	-21.0%
5) TOTAL, REVENUES			26,709,552.00	3,419,858.00	30,129,410.00	24,198,183.00	3,644,088.00	27,842,271.00	-7.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,019,482.00	1,833,229.00	12,852,711.00	11,121,068.00	1,855,998.00	12,977,066.00	1.0%
2) Classified Salaries		2000-2999	3,464,835.00	1,023,258.00	4,488,093.00	3,520,055.00	947,162.00	4,467,217.00	-0.5%
3) Employee Benefits		3000-3999	5,231,840.00	1,930,799.00	7,162,639.00	5,205,889.00	1,894,353.00	7,100,242.00	-0.9%
4) Books and Supplies		4000-4999	1,008,323.00	687,399.00	1,695,722.00	382,598.00	922,795.00	1,305,393.00	-23.0%
5) Services and Other Operating Expenditures		5000-5999	1,969,993.00	613,961.00	2,583,954.00	1,348,167.00	952,665.00	2,300,832.00	-11.0%
6) Capital Outlay		6000-6999	92,468.00	138,377.00	230,845.00	0.00	70,000.00	70,000.00	-69.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	935,118.00	0.00	935,118.00	962,627.00	0.00	962,627.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(223,361.00)	173,455.00	(49,906.00)	(189,534.00)	147,187.00	(42,347.00)	-15.1%
9) TOTAL, EXPENDITURES			23,498,698.00	6,400,478.00	29,899,176.00	22,350,870.00	6,790,160.00	29,141,030.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,210,854.00	(2,980,620.00)	230,234.00	1,847,313.00	(3,146,072.00)	(1,298,759.00)	-664.1%
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	156,453.00	0.00	156,453.00	157,601.00	0.00	157,601.00	0.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,050,968.00)	3,050,968.00	0.00	(3,039,306.00)	3,039,306.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,207,421.00)	3,050,968.00	(156,453.00)	(3,196,907.00)	3,039,306.00	(157,601.00)	0.7%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,433.00	70,348.00	73,781.00	(1,349,594.00)	(106,766.00)	(1,456,360.00)	-2073.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,508,443.00	900,235.00	8,408,678.00	7,511,876.00	970,583.00	8,482,459.00	0.9%
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)			7,508,443.00	900,235.00	8,408,678.00	7,511,876.00	970,583.00	8,482,459.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,508,443.00	900,235.00	8,408,678.00	7,511,876.00	970,583.00	8,482,459.00	0.9%
2) Ending Balance, June 30 (E + F1e)			7,511,876.00	970,583.00	8,482,459.00	6,162,282.00	863,817.00	7,026,099.00	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	970,583.00	970,583.00	0.00	863,817.00	863,817.00	-11.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,594,207.00	0.00	6,594,207.00	5,267,323.00	0.00	5,267,323.00	-20.1%
7% Board Reserve	0000	9780				2,050,904.00		2,050,904.00	
Reserve for Future Deficit Spending	0000	9780				1,857,539.00		1,857,539.00	
Lottery Reserve for Future Deficit Spendi	1100	9780				1,358,880.00		1,358,880.00	
7% Board Reserve	0000	9780	2,103,894.00		2,103,894.00				
Reserve for Future Deficit Spending	0000	9780	2,738,124.00		2,738,124.00				
Reserve for Classified Salary Increase (li	0000	9780	287,000.00		287,000.00				
Reserve for Textbook Adoption	0000	9780	200,000.00		200,000.00				
Lottery Reserve for Future Deficit Spendi	1100	9780	1,265,189.00		1,265,189.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	901,669.00	0.00	901,669.00	878,959.00	0.00	878,959.00	-2.5%
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	11,360,282.66	(1,833,552.75)	9,526,729.91				
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	16,000.00	0.00	16,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	8,716.21	8,716.21				
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			11,376,282.66	(1,824,836.54)	9,551,446.12				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,016.28	2,720.00	8,736.28				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			6,016.28	2,720.00	8,736.28				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,370,266.38	(1,827,556.54)	9,542,709.84				

			2019-20 Estimated Actuals			2020-21 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	14,870,029.00	0.00	14,870,029.00	12,754,735.00	0.00	12,754,735.00	-14.2%
Education Protection Account State Aid - Current Year		8012	4,413,861.00	0.00	4,413,861.00	4,413,861.00	0.00	4,413,861.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	50,298.00	0.00	50,298.00	50,298.00	0.00	50,298.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	6,195,473.00	0.00	6,195,473.00	6,195,473.00	0.00	6,195,473.00	0.0%
Unsecured Roll Taxes		8042	314,514.00	0.00	314,514.00	314,514.00	0.00	314,514.00	0.0%
Prior Years' Taxes		8043	5,298.00	0.00	5,298.00	5,298.00	0.00	5,298.00	0.0%
Supplemental Taxes		8044	83,953.00	0.00	83,953.00	83,953.00	0.00	83,953.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	619,130.00	0.00	619,130.00	619,130.00	0.00	619,130.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			26,552,556.00	0.00	26,552,556.00	24,437,262.00	0.00	24,437,262.00	-8.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(160,000.00)		(160,000.00)	(160,000.00)		(160,000.00)	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	(865,988.00)	0.00	(865,988.00)	(862,124.00)	0.00	(862,124.00)	-0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,526,568.00	0.00	25,526,568.00	23,415,138.00	0.00	23,415,138.00	-8.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	355,810.00	355,810.00	0.00	355,810.00	355,810.00	0.0%
Special Education Discretionary Grants		8182	0.00	6,696.00	6,696.00	0.00	6,696.00	6,696.00	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		828,380.00	828,380.00		632,407.00	632,407.00	-23.7%
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		113,676.00	113,676.00		109,625.00	109,625.00	-3.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		49,842.00	49,842.00		45,258.00	45,258.00	-9.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		70,850.00	70,850.00		46,455.00	46,455.00	-34.4%
Career and Technical Education	3500-3599	8290		26,795.00	26,795.00		26,795.00	26,795.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	20,000.00	20,000.00	0.00	563,661.00	563,661.00	2718.3%
TOTAL, FEDERAL REVENUE			0.00	1,472,049.00	1,472,049.00	0.00	1,786,707.00	1,786,707.00	21.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	106,453.00	0.00	106,453.00	107,601.00	0.00	107,601.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	393,234.00	144,721.00	537,955.00	398,583.00	140,676.00	539,259.00	0.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		131,217.00	131,217.00		131,217.00	131,217.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	153,178.00	1,284,410.00	1,437,588.00	0.00	1,137,382.00	1,137,382.00	-20.9%
TOTAL, OTHER STATE REVENUE			652,865.00	1,560,348.00	2,213,213.00	506,184.00	1,409,275.00	1,915,459.00	-13.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	33,528.00	0.00	33,528.00	15,000.00	0.00	15,000.00	-55.3%
Interest		8660	175,229.00	0.00	175,229.00	125,000.00	0.00	125,000.00	-28.7%
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	80,178.00	115,524.00	195,702.00	45,000.00	92,419.00	137,419.00	-29.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	241,184.00	0.00	241,184.00	91,861.00	0.00	91,861.00	-61.9%
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		271,937.00	271,937.00		355,687.00	355,687.00	30.8%
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			530,119.00	387,461.00	917,580.00	276,861.00	448,106.00	724,967.00	-21.0%
TOTAL, REVENUES			26,709,552.00	3,419,858.00	30,129,410.00	24,198,183.00	3,644,088.00	27,842,271.00	-7.6%

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	9,167,743.00	1,490,192.00	10,657,935.00	9,247,009.00	1,511,737.00	10,758,746.00	0.9%
Certificated Pupil Support Salaries		1200	519,032.00	204,434.00	723,466.00	527,308.00	207,219.00	734,527.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,331,815.00	138,603.00	1,470,418.00	1,346,751.00	137,042.00	1,483,793.00	0.9%
Other Certificated Salaries		1900	892.00	0.00	892.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			11,019,482.00	1,833,229.00	12,852,711.00	11,121,068.00	1,855,998.00	12,977,066.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	368,237.00	480,543.00	848,780.00	331,142.00	423,832.00	754,974.00	-11.1%
Classified Support Salaries		2200	1,579,840.00	368,795.00	1,948,635.00	1,642,154.00	353,195.00	1,995,349.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	233,853.00	76,192.00	310,045.00	240,989.00	78,852.00	319,841.00	3.2%
Clerical, Technical and Office Salaries		2400	898,720.00	75,365.00	974,085.00	883,121.00	71,348.00	954,469.00	-2.0%
Other Classified Salaries		2900	384,185.00	22,363.00	406,548.00	422,649.00	19,935.00	442,584.00	8.9%
TOTAL, CLASSIFIED SALARIES			3,464,835.00	1,023,258.00	4,488,093.00	3,520,055.00	947,162.00	4,467,217.00	-0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,826,517.00	1,331,066.00	3,157,583.00	1,743,676.00	1,321,595.00	3,065,271.00	-2.9%
PERS		3201-3202	686,708.00	182,253.00	868,961.00	763,580.00	172,434.00	936,014.00	7.7%
OASDI/Medicare/Alternative		3301-3302	430,383.00	100,559.00	530,942.00	431,859.00	98,569.00	530,428.00	-0.1%
Health and Welfare Benefits		3401-3402	1,564,241.00	263,507.00	1,827,748.00	1,575,818.00	250,103.00	1,825,921.00	-0.1%
Unemployment Insurance		3501-3502	7,422.00	1,460.00	8,882.00	7,328.00	1,407.00	8,735.00	-1.7%
Workers' Compensation		3601-3602	259,618.00	51,522.00	311,140.00	262,447.00	50,245.00	312,692.00	0.5%
OPEB, Allocated		3701-3702	343,787.00	0.00	343,787.00	308,125.00	0.00	308,125.00	-10.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	113,164.00	432.00	113,596.00	113,056.00	0.00	113,056.00	-0.5%
TOTAL, EMPLOYEE BENEFITS			5,231,840.00	1,930,799.00	7,162,639.00	5,205,889.00	1,894,353.00	7,100,242.00	-0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	69,434.00	30,000.00	99,434.00	0.00	230,000.00	230,000.00	131.3%
Books and Other Reference Materials		4200	13,496.00	10,952.00	24,448.00	1,000.00	4,500.00	5,500.00	-77.5%
Materials and Supplies		4300	793,043.00	565,882.00	1,358,925.00	317,498.00	607,388.00	924,886.00	-31.9%
Noncapitalized Equipment		4400	132,350.00	80,565.00	212,915.00	64,100.00	80,907.00	145,007.00	-31.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,008,323.00	687,399.00	1,695,722.00	382,598.00	922,795.00	1,305,393.00	-23.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	39,500.00	39,500.00	0.00	24,166.00	24,166.00	-38.8%
Travel and Conferences		5200	126,631.00	144,821.00	271,452.00	68,571.00	96,090.00	164,661.00	-39.3%
Dues and Memberships		5300	13,095.00	2,358.00	15,453.00	14,095.00	442.00	14,537.00	-5.9%
Insurance		5400 - 5450	276,640.00	0.00	276,640.00	300,796.00	0.00	300,796.00	8.7%
Operations and Housekeeping Services		5500	412,682.00	0.00	412,682.00	403,850.00	0.00	403,850.00	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,665.00	73,992.00	265,657.00	161,376.00	55,150.00	216,526.00	-18.5%
Transfers of Direct Costs		5710	(13,085.00)	13,085.00	0.00	(6,000.00)	6,000.00	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	758,648.00	337,377.00	1,096,025.00	282,318.00	768,718.00	1,051,036.00	-4.1%
Communications		5900	203,717.00	2,828.00	206,545.00	123,161.00	2,099.00	125,260.00	-39.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,969,993.00	613,961.00	2,583,954.00	1,348,167.00	952,665.00	2,300,832.00	-11.0%

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	63,823.00	0.00	63,823.00	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	28,645.00	138,377.00	167,022.00	0.00	70,000.00	70,000.00	-58.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			92,468.00	138,377.00	230,845.00	0.00	70,000.00	70,000.00	-69.7%
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	585,118.00	0.00	585,118.00	612,627.00	0.00	612,627.00	4.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			935,118.00	0.00	935,118.00	962,627.00	0.00	962,627.00	2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(173,455.00)	173,455.00	0.00	(147,187.00)	147,187.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(49,906.00)	0.00	(49,906.00)	(42,347.00)	0.00	(42,347.00)	-15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(223,361.00)	173,455.00	(49,906.00)	(189,534.00)	147,187.00	(42,347.00)	-15.1%
TOTAL, EXPENDITURES									
			23,498,698.00	6,400,478.00	29,899,176.00	22,350,870.00	6,790,160.00	29,141,030.00	-2.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	106,453.00	0.00	106,453.00	107,601.00	0.00	107,601.00	1.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			156,453.00	0.00	156,453.00	157,601.00	0.00	157,601.00	0.7%
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%
(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	(3,050,968.00)	3,050,968.00	0.00	(3,039,306.00)	3,039,306.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,050,968.00)	3,050,968.00	0.00	(3,039,306.00)	3,039,306.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,207,421.00)	3,050,968.00	(156,453.00)	(3,196,907.00)	3,039,306.00	(157,601.00)	0.7%

			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)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	25,526,568.00	0.00	25,526,568.00	23,415,138.00	0.00	23,415,138.00	-8.3%
2) Federal Revenue		8100-8299	0.00	1,472,049.00	1,472,049.00	0.00	1,786,707.00	1,786,707.00	21.4%
3) Other State Revenue		8300-8599	652,865.00	1,560,348.00	2,213,213.00	506,184.00	1,409,275.00	1,915,459.00	-13.5%
4) Other Local Revenue		8600-8799	530,119.00	387,461.00	917,580.00	276,861.00	448,106.00	724,967.00	-21.0%
5) TOTAL, REVENUES			26,709,552.00	3,419,858.00	30,129,410.00	24,198,183.00	3,644,088.00	27,842,271.00	-7.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		14,156,540.00	4,508,796.00	18,665,336.00	13,158,362.00	5,029,914.00	18,188,276.00	-2.6%
2) Instruction - Related Services	2000-2999		2,996,543.00	411,033.00	3,407,576.00	3,019,340.00	400,754.00	3,420,094.00	0.4%
3) Pupil Services	3000-3999		1,841,035.00	379,299.00	2,220,334.00	1,841,168.00	373,280.00	2,214,448.00	-0.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		9,944.00	0.00	9,944.00	11,066.00	0.00	11,066.00	11.3%
7) General Administration	7000-7999		1,511,200.00	189,413.00	1,700,613.00	1,518,083.00	160,085.00	1,678,168.00	-1.3%
8) Plant Services	8000-8999		2,048,318.00	911,937.00	2,960,255.00	1,840,224.00	826,127.00	2,666,351.00	-9.9%
9) Other Outgo	9000-9999	Except 7600-7699	935,118.00	0.00	935,118.00	962,627.00	0.00	962,627.00	2.9%
10) TOTAL, EXPENDITURES			23,498,698.00	6,400,478.00	29,899,176.00	22,350,870.00	6,790,160.00	29,141,030.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			3,210,854.00	(2,980,620.00)	230,234.00	1,847,313.00	(3,146,072.00)	(1,298,759.00)	-664.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	156,453.00	0.00	156,453.00	157,601.00	0.00	157,601.00	0.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,050,968.00)	3,050,968.00	0.00	(3,039,306.00)	3,039,306.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,207,421.00)	3,050,968.00	(156,453.00)	(3,196,907.00)	3,039,306.00	(157,601.00)	0.7%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,433.00	70,348.00	73,781.00	(1,349,594.00)	(106,766.00)	(1,456,360.00)	-2073.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,508,443.00	900,235.00	8,408,678.00	7,511,876.00	970,583.00	8,482,459.00	0.9%
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)			7,508,443.00	900,235.00	8,408,678.00	7,511,876.00	970,583.00	8,482,459.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,508,443.00	900,235.00	8,408,678.00	7,511,876.00	970,583.00	8,482,459.00	0.9%
2) Ending Balance, June 30 (E + F1e)			7,511,876.00	970,583.00	8,482,459.00	6,162,282.00	863,817.00	7,026,099.00	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	970,583.00	970,583.00	0.00	863,817.00	863,817.00	-11.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,594,207.00	0.00	6,594,207.00	5,267,323.00	0.00	5,267,323.00	-20.1%
7% Board Reserve	0000	9780				2,050,904.00		2,050,904.00	
Reserve for Future Deficit Spending	0000	9780				1,857,539.00		1,857,539.00	
Lottery Reserve for Future Deficit Spenc	1100	9780				1,358,880.00		1,358,880.00	
7% Board Reserve	0000	9780	2,103,894.00		2,103,894.00				
Reserve for Future Deficit Spending	0000	9780	2,738,124.00		2,738,124.00				
Reserve for Classified Salary Increase (	0000	9780	287,000.00		287,000.00				
Reserve for Textbook Adoption	0000	9780	200,000.00		200,000.00				
Lottery Reserve for Future Deficit Spenc	1100	9780	1,265,189.00		1,265,189.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	901,669.00	0.00	901,669.00	878,959.00	0.00	878,959.00	-2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	16,003.00	7,673.00
6300	Lottery: Instructional Materials	563,111.00	473,787.00
7311	Classified School Employee Professional Development Block Grant	12,551.00	7,551.00
7388	SB 117 COVID-19 LEA Response Funds	32,173.00	27,173.00
7510	Low-Performing Students Block Grant	64,690.00	12,746.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	282,055.00	334,887.00
Total, Restricted Balance		970,583.00	863,817.00



District: Escalon Unified School District

2020-21 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B) requires providing all of the following for public review and discussion:

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:			
<u>Objects 9780/9789/9790:</u>	<u>2020-21 Budget</u>	<u>2021-22 MYP</u>	<u>2022-23 MYP</u>
Fund 01: General Fund	\$6,146,282.00	\$3,902,287.00	\$949,729.00
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects	\$2,279,630.00	\$2,386,349.00	\$2,386,349.00
Total Assigned and Unassigned Ending Fund Balances	\$8,425,912.00	\$6,288,636.00	\$3,336,078.00
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$29,298,631.00	\$29,216,902.00	\$29,803,290.00
Less District Minimum Reserve for Economic Uncertainties	\$878,959.00	\$876,507.00	\$894,099.00
Remaining Balance to Substantiate Need	\$7,546,953.00	\$5,412,129.00	\$2,441,979.00

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:				
<u>Fund</u>	<u>Description of Reason</u>	<u>2020-21 Budget</u>	<u>2021-22 MYP</u>	<u>2022-23 MYP</u>
01	7% Board Reserve	\$2,050,904.00	\$2,041,683.00	\$0.00
01	Reserve for Future Deficit Spending	\$1,857,539.00	\$684,097.00	\$55,630.00
01	Lottery Reserve for Future Deficit Spending	\$1,358,880.00	\$300,000.00	\$0.00
17	Reserve for Future Deficit Spending	\$2,279,630.00	\$2,386,349.00	\$2,386,349.00
Total of Substantiated Needs		\$7,546,953.00	\$5,412,129.00	\$2,441,979.00

Remaining Unsubstantiated Balance	\$0.00	\$0.00	\$0.00
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Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,605.12	2,605.12	2,605.12	2,580.00	2,580.00	2,604.20
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,605.12	2,605.12	2,605.12	2,580.00	2,580.00	2,604.20
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	25.24	25.24	25.24	25.24	25.24	25.24
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.84	1.84	1.84	1.84	1.84	1.84
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	27.08	27.08	27.08	27.08	27.08	27.08
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,632.20	2,632.20	2,632.20	2,607.08	2,607.08	2,631.28
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	323.80	323.80	323.80	322.00	322.00	322.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	323.80	323.80	323.80	322.00	322.00	322.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	323.80	323.80	323.80	322.00	322.00	322.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,415,138.00	-0.97%	23,188,282.00	-0.76%	23,012,590.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	506,184.00	-0.78%	502,242.00	-0.56%	499,405.00
4. Other Local Revenues	8600-8799	276,861.00	0.00%	276,861.00	0.00%	276,861.00
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	(3,039,306.00)	1.09%	(3,072,554.00)	1.60%	(3,121,754.00)
6. Total (Sum lines A1 thru A5c)		21,158,877.00	-1.25%	20,894,831.00	-1.09%	20,667,102.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,121,068.00		11,313,690.00
b. Step & Column Adjustment				192,622.00		159,128.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,121,068.00	1.73%	11,313,690.00	1.41%	11,472,818.00
2. Classified Salaries						
a. Base Salaries				3,520,055.00		3,411,260.00
b. Step & Column Adjustment				33,332.00		29,042.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(142,127.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,520,055.00	-3.09%	3,411,260.00	0.85%	3,440,302.00
3. Employee Benefits	3000-3999	5,205,889.00	1.21%	5,268,785.00	7.88%	5,683,792.00
4. Books and Supplies	4000-4999	382,598.00	38.65%	530,478.00	-2.95%	514,849.00
5. Services and Other Operating Expenditures	5000-5999	1,348,167.00	24.98%	1,684,967.00	0.00%	1,684,967.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	962,627.00	-0.02%	962,461.00	0.00%	962,466.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(189,534.00)	0.00%	(189,534.00)	0.00%	(189,534.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	157,601.00	-0.56%	156,719.00	-68.10%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,508,471.00	2.80%	23,138,826.00	2.08%	23,619,660.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,349,594.00)		(2,243,995.00)		(2,952,558.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,511,876.00		6,162,282.00		3,918,287.00
2. Ending Fund Balance (Sum lines C and D1)		6,162,282.00		3,918,287.00		965,729.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	16,000.00		16,000.00		16,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,267,323.00		3,025,779.00		55,630.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	878,959.00		876,508.00		894,099.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,162,282.00		3,918,287.00		965,729.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	878,959.00		876,508.00		894,099.00
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 E1a thru E2c)		878,959.00		876,508.00		894,099.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2d is an adjustment removing a budgeted retro salary amount for classified staff for the 2020-21 school year. The salary increase is included in the MYP, but the one time retro payment needed to be reversed out in 2021-22.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,786,707.00	-30.43%	1,243,046.00	0.00%	1,243,046.00
3. Other State Revenues	8300-8599	1,409,275.00	-0.08%	1,408,195.00	-0.06%	1,407,385.00
4. Other Local Revenues	8600-8799	448,106.00	0.00%	448,106.00	0.00%	448,106.00
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	3,039,306.00	1.09%	3,072,554.00	1.60%	3,121,754.00
6. Total (Sum lines A1 thru A5c)		6,683,394.00	-7.65%	6,171,901.00	0.78%	6,220,291.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,855,998.00		1,867,283.00
b. Step & Column Adjustment				21,285.00		21,237.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,855,998.00	0.61%	1,867,283.00	1.14%	1,888,520.00
2. Classified Salaries						
a. Base Salaries				947,162.00		953,023.00
b. Step & Column Adjustment				5,861.00		5,218.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	947,162.00	0.62%	953,023.00	0.55%	958,241.00
3. Employee Benefits	3000-3999	1,894,353.00	1.16%	1,916,284.00	4.13%	1,995,383.00
4. Books and Supplies	4000-4999	922,795.00	-37.78%	574,134.00	0.00%	574,134.00
5. Services and Other Operating Expenditures	5000-5999	952,665.00	-42.25%	550,165.00	0.00%	550,165.00
6. Capital Outlay	6000-6999	70,000.00	0.00%	70,000.00	0.00%	70,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	147,187.00	0.00%	147,187.00	0.00%	147,187.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,790,160.00	-10.49%	6,078,076.00	1.74%	6,183,630.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(106,766.00)		93,825.00		36,661.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		970,583.00		863,817.00		957,642.00
2. Ending Fund Balance (Sum lines C and D1)		863,817.00		957,642.00		994,303.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	863,817.00		957,642.00		994,303.00
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)		863,817.00		957,642.00		994,303.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d is removing the expenditure for certificated sub costs that were funded by the Low Performing Student Grant funds, which are planned to be expensed in 2020-21.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,415,138.00	-0.97%	23,188,282.00	-0.76%	23,012,590.00
2. Federal Revenues	8100-8299	1,786,707.00	-30.43%	1,243,046.00	0.00%	1,243,046.00
3. Other State Revenues	8300-8599	1,915,459.00	-0.26%	1,910,437.00	-0.19%	1,906,790.00
4. Other Local Revenues	8600-8799	724,967.00	0.00%	724,967.00	0.00%	724,967.00
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)		27,842,271.00	-2.79%	27,066,732.00	-0.66%	26,887,393.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,977,066.00		13,180,973.00
b. Step & Column Adjustment				213,907.00		180,365.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,977,066.00	1.57%	13,180,973.00	1.37%	13,361,338.00
2. Classified Salaries						
a. Base Salaries				4,467,217.00		4,364,283.00
b. Step & Column Adjustment				39,193.00		34,260.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(142,127.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,467,217.00	-2.30%	4,364,283.00	0.79%	4,398,543.00
3. Employee Benefits	3000-3999	7,100,242.00	1.19%	7,185,069.00	6.88%	7,679,175.00
4. Books and Supplies	4000-4999	1,305,393.00	-15.38%	1,104,612.00	-1.41%	1,088,983.00
5. Services and Other Operating Expenditures	5000-5999	2,300,832.00	-2.86%	2,235,132.00	0.00%	2,235,132.00
6. Capital Outlay	6000-6999	70,000.00	0.00%	70,000.00	0.00%	70,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	962,627.00	-0.02%	962,461.00	0.00%	962,466.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(42,347.00)	0.00%	(42,347.00)	0.00%	(42,347.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	157,601.00	-0.56%	156,719.00	-68.10%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		29,298,631.00	-0.28%	29,216,902.00	2.01%	29,803,290.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,456,360.00)		(2,150,170.00)		(2,915,897.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,482,459.00		7,026,099.00		4,875,929.00
2. Ending Fund Balance (Sum lines C and D1)		7,026,099.00		4,875,929.00		1,960,032.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	16,000.00		16,000.00		16,000.00
b. Restricted	9740	863,817.00		957,642.00		994,303.00
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	5,267,323.00		3,025,779.00		55,630.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	878,959.00		876,508.00		894,099.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		7,026,099.00		4,875,929.00		1,960,032.00
(Line D3f must agree with line D2)						



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	878,959.00		876,508.00		894,099.00
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)		878,959.00		876,508.00		894,099.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,580.00		2,560.00		2,545.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		29,298,631.00		29,216,902.00		29,803,290.00
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)		29,298,631.00		29,216,902.00		29,803,290.00
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)		878,958.93		876,507.06		894,098.70
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)		878,958.93		876,507.06		894,098.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



**2020-21 Budget**

Escalon Unified

**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ Escalon Unified \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_ June 16, 2020 \_\_\_\_\_, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: \_\_\_\_\_ 16-Jun-20 \_\_\_\_\_

Signed: \_\_\_\_\_  
District Superintendent

Date: \_\_\_\_\_ 16-Jun-20 \_\_\_\_\_

**2020-21 Budget**

**Escalon Unified**

**District**

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2019-20 Estimated Actuals Totals	Budget (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		2631.28 ADA	2607.08 ADA	2587.08 ADA
Estimated P-2 ADA:		2607.08 ADA	2587.08 ADA	2572.08 ADA
Total Change from Prior Period		\$ (2,111,430)	\$ (226,856)	\$ (175,692)
Adjusted Budget Amount	\$ 25,526,568	\$ 23,415,138	\$ 23,188,282	\$ 23,012,590
Please describe reason(s) for changes:	COLA 2.31%		LCFF Estimated Decrease (-24.2 ADA)	LCFF Estimated Decrease (-20 ADA)
	Base Grant Proration Factor 90% (10% Cut)		COLA 2.48% / Base Grant Proration Factor 87.82%	COLA 3.26% / Base Grant Proration Factor 85.05%
	This equates to a 10% cut in LCFF		This equates to flat funding minus any ADA decrease	This equates to flat funding minus any ADA decrease
	Note - Transfer to FD 14 -160,000		Note - Transfer to FD 14 -160,000	Note - Transfer to FD 14 -160,000
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				

	Estimated Actuals Totals	Budget (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$		\$
Plus(Minus) Other \$ changes:		\$ (146,681)	(3,942)	\$ (2,837)
Total Change from Prior Period		\$ (146,681)	\$ (3,942)	\$ (2,837)
Adjusted Budget Amount	<u>\$ 652,865</u>	<u>\$ 506,184</u>	<u>\$ 502,242</u>	<u>\$ 499,405</u>
Please describe reason(s) for changes:		Mandate Grant +1148	Lottery -3060	Lottery -2295
		PreK Spec Ed unrestricted -153,178	Mandate Grant -882	Mandate Grant -542
		Lottery +5349		
<b><u>REVENUES Cont.:</u></b>				
<b><u>Local Revenue (8600-8799):</u></b>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$		
Plus(Minus) Other \$ changes:		\$ (253,258)		
Total Change from Prior Period		\$ (253,258)	\$ -	\$ -
Adjusted Budget Amount	<u>\$ 530,119</u>	<u>\$ 276,861</u>	<u>\$ 276,861</u>	<u>\$ 276,861</u>
Please describe reason(s) for changes:		Less Erate Rev -45,555		
		Less Interest Rev -50,229		
		Less MAA Rev -14,482		
		Less Trans Repair Rev -35,178		
		Less Local Rev / Donations -107,814		

	Estimated Actuals Totals	Budget (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>Contributions (8980-8999):</u></b>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	_____ (26,780)	_____ (26,322)
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	_____ (6,468)	_____ (22,878)
Other One time \$ included in:		\$ _____	_____	_____
Plus(Minus) Other \$ changes:		\$ _____ 11,662	_____	_____
Total Change from Prior Period		\$ _____ 11,662	\$ _____ (33,248)	\$ _____ (49,200)
Adjusted Budget Amount	\$ _____ (3,050,968)	\$ _____ (3,039,306)	\$ _____ (3,072,554)	\$ _____ (3,121,754)
Please describe reason(s) for changes:		Spec Ed -46,087	Spec Ed Step Class -2167 ; Cert -20,042/ Ben -4571	Spec Ed Step Class -1393 ; Cert -20,081/ Ben -4848
		Mental Health +50,813	_____	_____
		Title III +6322	RMA Step -3035; Ben -981	RMA Step -3132; Ben -1105
		RMA -31,710	RMA 3% Requirement -2452	RMA 3% Requirement -18,641
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____ 11,662	\$ _____ (33,248)	\$ _____ (49,200)
Adjusted Budget Amount	\$ _____ (3,050,968)	\$ _____ (3,039,306)	\$ _____ (3,072,554)	\$ _____ (3,121,754)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 23,658,584</b>	<b>\$ 21,158,877</b>	<b>\$ 20,894,831</b>	<b>\$ 20,667,102</b>

	Estimated Actuals Totals	Budget (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>		% Increase/(Decrease)    \$ Increase/(Decrease)	% Increase/(Decrease)    \$ Increase/(Decrease)	% Increase/(Decrease)    \$ Increase/(Decrease)
Step & Column included in:		%    \$ 189,460		192,622
Settlement included in:		%    \$		
<u>Other:</u>				
Growth Positions:		FTE \$		
One time \$ included in:		\$		
Plus(Minus) Other \$ changes:		\$ (87,874)		
Total Change from Prior Period		\$ 101,586	\$ 192,622	\$ 159,128
Adjusted Budget Amount	\$ 11,019,482	\$ 11,121,068	\$ 11,313,690	\$ 11,472,818

LCFF K-3 Grade Span ratio	N/A	N/A Negotiated Class Sizes	1: _____	1: _____	1: _____
<i>Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes</i>					
Please describe reason(s) for changes:	Column Costs	+30,000	Column Costs	+30,000	Column Costs +30,000
	Dec 1 FTE - CTE Teacher	-70,372			
	Dec Cert Sub & Hourly Costs	-17,502			

<b><u>Object 2XXX:</u></b>	% Increase/(Decrease)    \$ Increase/(Decrease)	% Increase/(Decrease)    \$ Increase/(Decrease)	% Increase/(Decrease)    \$ Increase/(Decrease)	% Increase/(Decrease)    \$ Increase/(Decrease)
Step included in:	%    \$ 45,790	%    \$ 33,332	%    \$ 29,042	
Settlement included in:	%    \$ 59,500	%    \$	%    \$	
<u>Other:</u>				
Growth Positions:	FTE \$	FTE \$	FTE \$	
One time \$ included in:	\$	\$	\$	
Plus(Minus) Other \$ changes:	\$ (50,070)	\$ (142,127)	\$ 29,042	
Total Change from Prior Period	\$ 55,220	\$ (108,795)	\$ 29,042	
Adjusted Budget Amount	\$ 3,464,835	\$ 3,520,055	\$ 3,411,260	\$ 3,440,302
Please describe reason(s) for changes:	4.5% Salary inc-19/20 pendin +59,500	Less Retro 19/20 Salary -142,127		
	Class Sub, Hourly & OT -72,606			
	Class Late Start Balancing 22,536			
	*Salary increase includes Restricted salaries			

	Estimated Actuals Totals	Budget (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b>Object 3XXX:</b>				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ 50,661	%	\$ 47,977
Increase in Statutory due to Settlement	%	\$ 17,965	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ (70,764)	%	\$ 60,872
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (32,202)	%	\$ (45,953)
Total \$ Change in Statutory		\$ (34,341)		\$ 62,896
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$		
Incr./Decr. in H & W due to other	%	\$ 19,977		
Incr./Decr. in H & W due to +/- positions	%	\$ (8,400)		
Are you budgeting at the CAP ?	Yes/No			
Total \$ Change in H & W		\$ 11,577	\$ -	\$ -
Changes in Other Benefits:	%	\$ (3,187)	%	\$
Total \$ Change in Benefits:		\$ (25,951)	\$ 62,896	\$ 415,007
One time benefit \$ included above:		\$	\$	\$
Total Change from Prior Period		\$ (25,951)	\$ 62,896	\$ 415,007
Adjusted Budget Amount	\$ 5,231,840	\$ 5,205,889	\$ 5,268,785	\$ 5,683,792
Please describe changes next page:				
		Inc H&W Cap for Late Starts +19,977		
		Dec 1 FTE H&W Cap -8400		
		Balance Benefits -3187		

	Estimated Actuals Totals	Budget (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (432,064)	(45,781)	(15,629)
One time \$ included in:		\$ (193,661)	193,661	
Total Change from Prior Period		\$ (625,725)	\$ 147,880	\$ (15,629)
Adjusted Budget Amount	\$ 1,008,323	\$ 382,598	\$ 530,478	\$ 514,849

Please describe reason(s) for changes:

MAA -8196 / Lottery -32,495

Materials from ESSER +193,661

ROCP Lottery (EHS) +10,709

Supplemental -35,072

Supplemental -15,629

Supplemental -211,102 / Trans Cuts -31,290

ROCP Lottery (EHS) -10,709

Textbook moved to 6300 -80,000

Donations / Carryover -79,690

Materials Costs to ESSER -193,661

#### **EXPENSES Cont.:**

#### **Object 5XXX:**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (271,826)	(13,200)	
One time \$ included in:		\$ (350,000)	350,000	
Total Change from Prior Period		\$ (621,826)	\$ 336,800	\$ -
Adjusted Budget Amount	\$ 1,969,993	\$ 1,348,167	\$ 1,684,967	\$ 1,684,967

Please describe reason(s) for changes:

Utilities / Telephones -87,395 / Carryover -22,821

Services from ESSER +350,000

Lottery -35,493 / Travel -64,460 / Audit -24,981

Admin Induction -8400

MAA -3515 / RS 0405 -528 / Induction +6400

Teacher Induction -5100

Supp -62,316 / Chromebook Ins +3108 / Ins +25,048

Instr Mat -20,000 / Curriculum -10,685 / Nurse -1500

Trans +8345 / Operations -1647 / Election +10,000

Misc Cont Serv +10,614 / Serv cost to ESSER -350,000



	Estimated Actuals Totals	Budget (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (92,468)	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (92,468)	\$ -	\$ -
Adjusted Budget Amount	\$ 92,468	\$ -	\$ -	\$ -

Please describe reason(s) for changes:

MOT Equipment -28,645

IT Districtwide Upgrades -63,823

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:	\$ 27,509	(166)	5
One time \$ included in:	\$		
Total Change from Prior Period	\$ 27,509	\$ (166)	\$ 5
Adjusted Budget Amount	\$ 935,118	\$ 962,461	\$ 962,466

Please describe reason(s) for changes:

COE Trans -21,385

Trans Excess Cost +48,894

COE Trans -166

COE Trans +5

	Estimated Actuals Totals	Budget (Unrestricted Only) 2020-21	Projected (Unrestricted Only) 2021-22	Projected (Unrestricted Only) 2022-23
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 33,827	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 33,827	\$ -	\$ -
Adjusted Budget Amount	\$ (223,361)	\$ (189,534)	\$ (189,534)	\$ (189,534)
Please describe reason(s) for changes:				
		Indirect Cost +33,827		
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 1,148	(882)	(106,719)
One time \$ included in:		\$	-	-
Total Change from Prior Period		\$ 1,148	\$ (882)	\$ (106,719)
Adjusted Budget Amount	\$ 156,453	\$ 157,601	\$ 156,719	\$ 50,000
Please describe reason(s) for changes:				
		Mandate to Fund 17 +1148	Mandate to FD 17 -882	Mandate to Fund 17 -106,719
				*Hold transfer to Fund 17 to hold positive balance in
				unrestricted ending fund balance
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 23,655,151</b>	<b>\$ 22,508,471</b>	<b>\$ 23,138,826</b>	<b>\$ 23,619,660</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 3,433</b>	<b>\$ (1,349,594)</b>	<b>\$ (2,243,995)</b>	<b>\$ (2,952,558)</b>



## District

	2019-20 Estimated Actuals Totals	Budget (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b><u>REVENUES:</u></b>				
<b><u>LCFF Funding Sources (8010-8099):</u></b>				
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				

% Increase (Decrease) included in:		%	\$		%	\$		%	\$
One time \$ included in:			\$	543,661		\$	(543,661)		\$
Plus(Minus) Other \$ changes:			\$	(229,003)		\$			\$
Total Change from Prior Period			\$	314,658		\$	(543,661)		\$
Adjusted Budget Amount	\$ 1,472,049		\$	1,786,707		\$	1,243,046		\$
Please describe reason(s) for changes:	ESSER Funds		+543,661	ESSER Funds		-543,661			
	Title I PY		-195,973						
	Title II PY		-4051						
	Title III PY		-4584						
	Title IV PY		-24,395						

	Estimated Actuals Totals	Budget (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (151,073)	\$ (1,080)	\$ (810)
Total Change from Prior Period		\$ (151,073)	\$ (1,080)	\$ (810)
Adjusted Budget Amount	\$ 1,560,348	\$ 1,409,275	\$ 1,408,195	\$ 1,407,385
Please describe reason(s) for changes:	SB117 (COVID19)	-45,373	Rest Lottery	-1080
	Rest Lottery PY -5933 / Rest Lottery +1888			
	Ment Hlth	+11,482		
	Ag Inc Grant	+993		
	Low Perf Stud Grant	-114,130		

**REVENUES Cont.:**

**Local Revenue (8600-8799):**

% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 60,645	\$	\$
Total Change from Prior Period		\$ 60,645	\$ -	\$ -
Adjusted Budget Amount	\$ 387,461	\$ 448,106	\$ 448,106	\$ 448,106
Please describe reason(s) for changes:	SELPA Apportionment	+106,370		
	SELPA Apportionment PY	-22,620		
	ASES	-23,105		

	Estimated Actuals Totals	Budget (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ _____	\$ _____	\$ _____
Incr.(Decr.) for On-going Major Maint (RRM) :		\$ _____	\$ _____	\$ _____
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:		Spec Ed +46,087	Spec Ed Step Class +2167 ; Cert +20,042/ Ben +4571	Spec Ed Step Class +1393 ; Cert +20,081/ Ben +4848
		Mental Health -50,813		
		Title III -6322	RMA Step +3035; Ben +981	RMA Step +3132; Ben +1105
		RMA +31,710	RMA 3% Requirement +2452	RMA 3% Requirement +18,641
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

	Estimated Actuals Totals	Budget (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>				
Step & Column included in:	% \$	% \$	% \$	% \$
Settlement included in:	% \$	% \$	% \$	% \$
<u>Other:</u>				
Growth Positions:	FTE \$	FTE \$	FTE \$	FTE \$
One time \$ included in:	\$	\$	\$	\$
Plus(Minus) Other \$ changes:	\$	\$	\$	\$
Total Change from Prior Period	\$	\$	\$	\$
Adjusted Budget Amount	\$ 1,833,229	\$	\$	\$
Please describe reason(s) for changes:				
		Dec Cert Sub & Hourly Costs -1627	Low Perf Stud Grant Subs -10,000	
<b><u>Object 2XXX:</u></b>				
Step included in:	% \$	% \$	% \$	% \$
Settlement included in:	% \$	% \$	% \$	% \$
<u>Other:</u>				
Growth Positions:	FTE \$	FTE \$	FTE \$	FTE \$
One time \$ included in:	\$	\$	\$	\$
Plus(Minus) Other \$ changes:	\$	\$	\$	\$
Total Change from Prior Period	\$	\$	\$	\$
Adjusted Budget Amount	\$ 1,023,258	\$	\$	\$
Please describe reason(s) for changes:				
		Class Sub, Hourly & OT -17,478		
		Remove Vacancy -44,788		
		Balancing Salaries -23,160		

	Estimated Actuals Totals	Budget (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23		
<b>Object 3XXX:</b>						
Change in Statutory Benefits:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column	<u>                  %</u>	<u>\$                  7,560</u>	<u>                  %</u>	<u>\$                  6,006</u>	<u>                  %</u>	<u>\$                  6,448</u>
Increase in Statutory due to Settlement	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>
Incr./Decr. in Statutory due to rate changes	<u>                  %</u>	<u>\$                  (7,398)</u>	<u>                  %</u>	<u>\$                  17,856</u>	<u>                  %</u>	<u>\$                  72,651</u>
Incr./Decr. in Statutory due to +/- positions, other changes	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                  (1,931)</u>	<u>                  %</u>	<u>\$                          -</u>
Total \$ Change in Statutory		<u>\$                  162</u>		<u>\$                  21,931</u>		<u>\$                  79,099</u>
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>
Incr./Decr. in H & W due to CAP change	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>
Incr./Decr. in H & W due to other	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>
Incr./Decr. in H & W due to +/- positions	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>
Are you budgeting at the CAP ?	Yes/No		Yes/No		Yes/No	
Total \$ Change in H & W		<u>\$                  -</u>		<u>\$                  -</u>		<u>\$                  -</u>
Changes in Other Benefits:	<u>                  %</u>	<u>\$                  (36,608)</u>	<u>                  %</u>	<u>\$                          -</u>	<u>                  %</u>	<u>\$                          -</u>
Total \$ Change in Benefits:		<u>\$                  (36,446)</u>		<u>\$                  21,931</u>		<u>\$                  79,099</u>
One time benefit \$ included above:		<u>\$                          -</u>		<u>\$                          -</u>		<u>\$                          -</u>
Total Change from Prior Period		<u>\$                  (36,446)</u>		<u>\$                  21,931</u>		<u>\$                  79,099</u>
Adjusted Budget Amount	<u>\$      1,930,799</u>	<u>\$          1,894,353</u>		<u>\$          1,916,284</u>		<u>\$          1,995,383</u>
Please describe changes next page:						
		Bal Benefits - Dec Salary Cost -36,608				

	Estimated Actuals Totals	Budget (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 41,735	\$	\$
One time \$ included in:		\$ 193,661	\$ (348,661)	\$
Total Change from Prior Period		\$ 235,396	\$ (348,661)	\$ -
Adjusted Budget Amount	\$ 687,399	\$ 922,795	\$ 574,134	\$ 574,134

Please describe reason(s) for changes:

Title I -152,631 / Title II +9303 / Title IV -22,550	ESSER	-193,661	
CTE/AG +31,353	Rest Lottery	-150,000	
Rest Lottery +200,000 / SB117 -8200	SB117	-5000	
Spec Ed -4391 / LEA Medical -2021			
ASES -8584 / Low Perf Stud Grant -2000			
RMA +1456 / ESSER +193,661			

**EXPENSES Cont.:**

<b>Object 5XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (11,296)	\$	\$
One time \$ included in:		\$ 350,000	\$ (402,500)	\$
Total Change from Prior Period		\$ 338,704	\$ (402,500)	\$ -
Adjusted Budget Amount	\$ 613,961	\$ 952,665	\$ 550,165	\$ 550,165

Title I +4,869 / Title II -13,845 / Title IV -3867	ESSER	-350,000	
Title III -50 / LEA Medical -4750 / CTE +3000	CTE Grant	-7500	
Low Perf Stud Grant -61,015	Low Perf Stud Grant	-40,000	
RMA -22,476	Classified PD	-5000	
ASES -11,537			
Spec Ed +98,375			
ESSER +350,000			



	Estimated Actuals Totals	Budget (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (68,377)	\$ -	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (68,377)	\$ -	\$ -
Adjusted Budget Amount	\$ 138,377	\$ 70,000	\$ 70,000	\$ 70,000

Please describe reason(s) for changes:

CTE / AG Equip	-33,360		
MOT Truck / Tractor	-35,017		

**EXPENSES Cont.:**  
**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -

Please describe reason(s) for changes:


	Estimated Actuals Totals	Budget (Restricted Only) 2020-21	Projected (Restricted Only) 2021-22	Projected (Restricted Only) 2022-23
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (26,268)	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ (26,268)	\$ -	\$ -
Adjusted Budget Amount	\$ 173,455	\$ 147,187	\$ 147,187	\$ 147,187
Please describe reason(s) for changes:				
		Indirect Cost -26,268		
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 6,400,478</b>	<b>\$ 6,790,160</b>	<b>\$ 6,078,076</b>	<b>\$ 6,183,630</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 70,348</b>	<b>\$ (106,766)</b>	<b>\$ 93,825</b>	<b>\$ 36,661</b>



2020-21 Budget

Escalon Unified  
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2020-21		2021-22		2022-23	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 7,511,876	\$ 970,583				
ENDING FUND BALANCE	\$ 6,162,282	\$ 863,817	\$ 3,918,287	\$ 957,642	\$ 965,729	\$ 994,303
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 16,000	\$	\$ 16,000	\$	\$ 16,000	\$
Stores	9712	\$	\$	\$	\$	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
All Others	9719	\$	\$	\$	\$	\$
<u>Restricted Balances</u>	9740	\$ 863,817	\$	\$ 957,642	\$	\$ 994,303
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
7% Board Reserve	9780 2,050,904	\$	\$ 2,041,683	\$	\$	\$
Lottery Reserve for Future Deficit Spending	9780 1,358,880	\$	\$ 300,000	\$	\$	\$
Reserve for Futuer Deficit Spending	9780 1,857,539	\$	\$ 684,097	\$	\$ 55,630	\$
	9780 -	\$	\$ -	\$	\$	\$
	9780 -	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
<u>Total Other Assignments</u>	9780 5,267,323	\$ -	\$ 3,025,780	\$ -	\$ 55,630	\$ -
<u>Reserve for Economic Uncertainties</u>	3% 9789 878,959	\$	\$ 876,507	\$	\$ 894,099	\$
<u>Unassigned/Unappropriated</u>	9790 (0)	\$ -	\$ (0)	\$ -	\$ (0)	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789 2,279,630		\$ 2,386,349		\$ 2,386,349	

Please attach additional sheets as necessary.

Prepared By:

Chief Business Official Signature or DSSD Superintendent Signature:

# Escalon Unified

## MYP Interactive Scenario

### General Fund Multi-Year Projection (Revised) - Interactive

Description	2020-2021 Projected Budget			2021-2022 Projected Budget			2022-2023 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	23,415,138		23,415,138	23,188,282		23,188,282	23,012,590		23,012,590
Federal Revenue	-	1,786,707	1,786,707	-	1,243,046	1,243,046	-	1,243,046	1,243,046
State Revenue	506,184	1,409,275	1,915,459	502,242	1,408,195	1,910,437	499,405	1,407,385	1,906,790
Local Revenue	276,861	448,106	724,967	276,861	448,106	724,967	276,861	448,106	724,967
<b>Total Revenues</b>	<b>24,198,183</b>	<b>3,644,088</b>	<b>27,842,271</b>	<b>23,967,385</b>	<b>3,099,347</b>	<b>27,066,732</b>	<b>23,788,856</b>	<b>3,098,537</b>	<b>26,887,393</b>
<b>EXPENDITURES</b>									
Certificated Salaries	11,121,068	1,855,998	12,977,066	11,313,690	1,867,283	13,180,973	11,472,818	1,888,520	13,361,338
Classified Salaries	3,520,055	947,162	4,467,217	3,411,260	953,023	4,364,283	3,440,302	958,241	4,398,543
Benefits	5,205,889	1,894,353	7,100,242	5,268,785	1,916,284	7,185,069	5,683,792	1,995,383	7,679,175
Books and Supplies	382,598	922,795	1,305,393	530,478	574,134	1,104,612	514,849	574,134	1,088,983
Other Services & Oper. Exp	1,348,167	952,665	2,300,832	1,684,967	550,165	2,235,132	1,684,967	550,165	2,235,132
Capital Outlay	-	70,000	70,000	-	70,000	70,000	-	70,000	70,000
Other Outgo	962,627	-	962,627	962,461	-	962,461	962,466	-	962,466
Transfer of Indirect Costs	(189,534)	147,187	(42,347)	(189,534)	147,187	(42,347)	(189,534)	147,187	(42,347)
Current Year Other Changes not in MYP			-			-			-
1st Subsequent Year Other Changes not in MYP			-			-			-
2nd Subsequent Year Other Changes not in MYP			-			-			-
3rd Subsequent Year Other Changes not in MYP			-			-			-
Certificated On-going Increase of <u>0.00%</u>	-		-	-	-	-	-	-	-
Cert One-Time Increase of <u>0.00%</u>	-		-	-	-	-	-	-	-
Class On-going Increase of <u>0.00%</u>	-		-	-	-	-	-	-	-
Class One-Time Increase of <u>0.00%</u>	-		-	-	-	-	-	-	-
1st Sub Yr Certificated On-going Increase of <u>0.00%</u>				-	-	-	-	-	-
1st Sub Yr Cert One-Time Increase of <u>0.00%</u>				-	-	-	-	-	-
1st Sub Yr Class On-going Increase of <u>0.00%</u>				-	-	-	-	-	-
1st Sub Yr Class One-Time Increase of <u>0.00%</u>				-	-	-	-	-	-
<b>Total Expenditures</b>	<b>22,350,870</b>	<b>6,790,160</b>	<b>29,141,030</b>	<b>22,982,107</b>	<b>6,078,076</b>	<b>29,060,183</b>	<b>23,569,660</b>	<b>6,183,630</b>	<b>29,753,290</b>
<b>Excess / (Deficiency)</b>	<b>1,847,313</b>	<b>(3,146,072)</b>	<b>(1,298,759)</b>	<b>985,278</b>	<b>(2,978,729)</b>	<b>(1,993,451)</b>	<b>219,196</b>	<b>(3,085,093)</b>	<b>(2,865,897)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(157,601)	-	(157,601)	(156,719)	-	(156,719)	(50,000)	-	(50,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(3,039,306)	3,039,306	-	(3,072,554)	3,072,554	-	(3,121,754)	3,121,754	-
<b>Total Financing Sources/Uses</b>	<b>(3,196,907)</b>	<b>3,039,306</b>	<b>(157,601)</b>	<b>(3,229,273)</b>	<b>3,072,554</b>	<b>(156,719)</b>	<b>(3,171,754)</b>	<b>3,121,754</b>	<b>(50,000)</b>
<b>Net Increase (Decrease)</b>	<b>(1,349,594)</b>	<b>(106,766)</b>	<b>(1,456,360)</b>	<b>(2,243,995)</b>	<b>93,825</b>	<b>(2,150,170)</b>	<b>(2,952,558)</b>	<b>36,661</b>	<b>(2,915,897)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	7,511,876	970,583	8,482,459	6,162,282	863,817	7,026,099	3,918,287	957,642	4,875,929
<b>Ending Balance</b>	<b>6,162,282</b>	<b>863,817</b>	<b>7,026,099</b>	<b>3,918,287</b>	<b>957,642</b>	<b>4,875,929</b>	<b>965,729</b>	<b>994,303</b>	<b>1,960,031</b>
Nonspendable	16,000		16,000	16,000		16,000	16,000		16,000
Restricted		863,817	863,817		957,642	957,642		994,303	994,303
Other Assignments	5,267,323		5,267,323	3,025,780		3,025,780	55,630		55,630
Unassigned - REU	878,959	-	878,959	876,507		876,507	894,099		894,099
Unassigned/Unappropriated	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)
<b>Total - Fund Balance</b>	<b>6,162,282</b>	<b>863,817</b>	<b>7,026,099</b>	<b>3,918,287</b>	<b>957,642</b>	<b>4,875,929</b>	<b>965,729</b>	<b>994,303</b>	<b>1,960,031</b>

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	12,852,711.00	301	0.00	303	12,852,711.00	305	109,723.00		307	12,742,988.00	309
2000 - Classified Salaries	4,488,093.00	311	0.00	313	4,488,093.00	315	603,170.00		317	3,884,923.00	319
3000 - Employee Benefits	7,162,639.00	321	351,823.00	323	6,810,816.00	325	279,613.00		327	6,531,203.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,695,722.00	331	0.00	333	1,695,722.00	335	495,319.00		337	1,200,403.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,534,048.00	341	556.00	343	2,533,492.00	345	384,811.00		347	2,148,681.00	349
TOTAL					28,380,834.00	365	TOTAL			26,508,198.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	10,473,574.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	848,780.00	380
3. STRS. . . . .	3101 & 3102	2,683,634.00	382
4. PERS. . . . .	3201 & 3202	218,308.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	248,656.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,122,435.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	6,000.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	209,279.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	110,776.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		15,921,442.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		8,036.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		15,913,406.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		60.03%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.03%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	26,508,198.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	12,977,066.00	301	0.00	303	12,977,066.00	305	108,111.00		307	12,868,955.00	309
2000 - Classified Salaries	4,467,217.00	311	0.00	313	4,467,217.00	315	604,332.00		317	3,862,885.00	319
3000 - Employee Benefits	7,100,242.00	321	316,161.00	323	6,784,081.00	325	286,315.00		327	6,497,766.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,305,393.00	331	0.00	333	1,305,393.00	335	623,789.00		337	681,604.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,258,485.00	341	0.00	343	2,258,485.00	345	322,867.00		347	1,935,618.00	349
TOTAL					27,792,242.00	365	TOTAL			25,846,828.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	10,569,293.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	754,974.00	380
3. STRS. . . . .	3101 & 3102	2,608,181.00	382
4. PERS. . . . .	3201 & 3202	235,352.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	243,399.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,124,643.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	5,889.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	210,897.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	110,776.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		15,863,404.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		8,036.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		15,855,368.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		61.34%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.34%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	25,846,828.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(49,906.00)				
Other Sources/Uses Detail					0.00	156,453.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	49,906.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					106,453.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,240,103.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,240,103.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	49,906.00	(49,906.00)	5,396,556.00	5,396,556.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(42,347.00)				
Other Sources/Uses Detail					0.00	157,601.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	42,347.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					107,601.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	42,347.00	(42,347.00)	157,601.00	157,601.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	2,458	2,497		
Charter School				
<b>Total ADA</b>	<b>2,458</b>	<b>2,497</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	2,486	2,568		
Charter School				
<b>Total ADA</b>	<b>2,486</b>	<b>2,568</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	2,571	2,605		
Charter School		0		
<b>Total ADA</b>	<b>2,571</b>	<b>2,605</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	2,604			
Charter School	0			
<b>Total ADA</b>	<b>2,604</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	2,559	2,594		
Charter School				
<b>Total Enrollment</b>	<b>2,559</b>	<b>2,594</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	2,557	2,636		
Charter School				
<b>Total Enrollment</b>	<b>2,557</b>	<b>2,636</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	2,661	2,692		
Charter School				
<b>Total Enrollment</b>	<b>2,661</b>	<b>2,692</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	2,687			
Charter School				
<b>Total Enrollment</b>	<b>2,687</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	2,486	2,594	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,486</b>	<b>2,594</b>	<b>95.8%</b>
Second Prior Year (2018-19)			
District Regular	2,568	2,636	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,568</b>	<b>2,636</b>	<b>97.4%</b>
First Prior Year (2019-20)			
District Regular	2,605	2,692	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,605</b>	<b>2,692</b>	<b>96.8%</b>
Historical Average Ratio:			96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	2,580	2,687		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,580</b>	<b>2,687</b>	<b>96.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	2,560	2,667		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,560</b>	<b>2,667</b>	<b>96.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	2,545	2,651		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,545</b>	<b>2,651</b>	<b>96.0%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)	2,632.20	2,631.28	2,607.08	2,587.08
b. Prior Year ADA (Funded)		2,632.20	2,631.28	2,607.08
c. Difference (Step 1a minus Step 1b)		(0.92)	(24.20)	(20.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.03%	-0.92%	-0.77%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		23,575,138.00	23,348,282.00	23,172,590.00
b1. COLA percentage		2.31%	2.48%	3.26%
b2. COLA amount (proxy for purposes of this criterion)		544,585.69	579,037.39	755,426.43
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.31%	2.48%	3.26%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		2.28%	1.56%	2.49%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.28% to 3.28%	.56% to 2.56%	1.49% to 3.49%



**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)	7,268,666.00	7,268,666.00	7,268,666.00	7,268,666.00
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)	26,552,556.00	24,437,262.00	24,228,239.00	24,069,336.00
District's Projected Change in LCFF Revenue:		-7.97%	-0.86%	-0.66%
LCFF Revenue Standard:		1.28% to 3.28%	.56% to 2.56%	1.49% to 3.49%
Status:		Not Met	Not Met	Not Met

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

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

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

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

LCFF Revenues are being reduced in the May Revise due to the COVID 19 pandemic and the result to the state budget. Although schools are given a COLA, the school budgets are then being cut by 10% in revenue, causing this dramatic reduction in LCFF revenue in the current year and 2 subsequent years.

## 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)	17,363,216.94	20,394,101.92	85.1%
Second Prior Year (2018-19)	17,947,976.35	21,340,485.01	84.1%
First Prior Year (2019-20)	19,716,157.00	23,498,698.00	83.9%
	Historical Average Ratio:		84.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	<b>81.4% to 87.4%</b>	<b>81.4% to 87.4%</b>	<b>81.4% to 87.4%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	19,847,012.00	22,350,870.00	88.8%	Not Met
1st Subsequent Year (2021-22)	19,993,735.00	22,982,107.00	87.0%	Met
2nd Subsequent Year (2022-23)	20,596,912.00	23,569,660.00	87.4%	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)

Due to the cut in LCFF revenues, the district has not been able to make cuts to salaries to date. Cuts were made to materials, supplies and services as appropriate. Once the state budget is adopted in June, and the district has the opportunity to have negotiations with bargaining units, the district is planning on making cuts to the current year in furlough days or lay offs if necessary. In the subsequent years, the district will be working with the Board to determine the cuts 2021-22 and 2022-23 if needed.

## 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):	2.28%	1.56%	2.49%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-7.72% to 12.28%</b>	<b>-8.44% to 11.56%</b>	<b>-7.51% to 12.49%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.72% to 7.28%	-3.44% to 6.56%	-2.51% to 7.49%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	1,472,049.00		
Budget Year (2020-21)	1,786,707.00	21.38%	Yes
1st Subsequent Year (2021-22)	1,243,046.00	-30.43%	Yes
2nd Subsequent Year (2022-23)	1,243,046.00	0.00%	No

**Explanation:**  
(required if Yes)

In the 2020-21 year, the district will be receiving additional funds from the CARES act to relieve some of the funding issues from the pandemic. This increases the district's federal funds by \$543 thousand. This funding is one time and reversed in the 2021-22 year, which reflects the difference in that year.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	2,213,213.00		
Budget Year (2020-21)	1,915,459.00	-13.45%	Yes
1st Subsequent Year (2021-22)	1,910,437.00	-0.26%	No
2nd Subsequent Year (2022-23)	1,906,790.00	-0.19%	No

**Explanation:**  
(required if Yes)

In the 2019-20 year, the district received the unrestricted Preschool special ed funds in the amount of \$153,178 and also the SB117 funding of \$45,373. The district also received the 2nd year of the Low Performing Student Grant funds in the amount of \$114,130 in 2019-20. These were all one time funding and were reversed in the 2020-21 year, which reflects the large difference in state funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	917,580.00		
Budget Year (2020-21)	724,967.00	-20.99%	Yes
1st Subsequent Year (2021-22)	724,967.00	0.00%	No
2nd Subsequent Year (2022-23)	724,967.00	0.00%	No

**Explanation:**  
(required if Yes)

For the budget year, 2020-21, the district decreased local revenue due to removing MAA and Erate revenue, interest and donations revenue.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	1,695,722.00		
Budget Year (2020-21)	1,305,393.00	-23.02%	Yes
1st Subsequent Year (2021-22)	1,104,612.00	-15.38%	Yes
2nd Subsequent Year (2022-23)	1,088,983.00	-1.41%	No

**Explanation:**  
(required if Yes)

Federal carryover expenditures were reduced in 2020-21. Also due to the 10% budget cuts by the state, the district had to make cuts to materials and supplies in the current. The district also has a tentative textbook adoption expenditure in 2020-21 that is removed in 2021-22.

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

First Prior Year (2019-20)	2,583,954.00		
Budget Year (2020-21)	2,300,832.00	-10.96%	Yes
1st Subsequent Year (2021-22)	2,235,132.00	-2.86%	No
2nd Subsequent Year (2022-23)	2,235,132.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal carryover expenditures were reduced in 2020-21. Also due to the 10% budget cuts by the state, the district had to make cuts to services in the current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	4,602,842.00		
Budget Year (2020-21)	4,427,133.00	-3.82%	Met
1st Subsequent Year (2021-22)	3,878,450.00	-12.39%	Not Met
2nd Subsequent Year (2022-23)	3,874,803.00	-0.09%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	4,279,676.00		
Budget Year (2020-21)	3,606,225.00	-15.74%	Not Met
1st Subsequent Year (2021-22)	3,339,744.00	-7.39%	Met
2nd Subsequent Year (2022-23)	3,324,115.00	-0.47%	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)

In the 2020-21 year, the district will be receiving additional funds from the CARES act to relieve some of the funding issues from the pandemic. This increases the district's federal funds by \$543 thousand. This funding is one time and reversed in the 2021-22 year, which reflects the difference in that year.

**Explanation:**

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

In the 2019-20 year, the district received the unrestricted preschool special ed funds in the amount of \$153,178 and also the SB117 funding of \$45,373. The district also received the 2nd year of the Low Performing Student Grant funds in the amount of \$114,130 in 2019-20. These were all one time funding and were reversed in the 2020-21 year, which reflects the large difference in state funding.

**Explanation:**

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

For the budget year, 2020-21, the district decreased local revenue due to removing MAA and Erate revenue, interest and donations revenue.

- 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)

Federal carryover expenditures were reduced in 2020-21. Also due to the 10% budget cuts by the state, the district had to make cuts to materials and supplies in the current. The district also has a tentative textbook adoption expenditure in 2020-21 that is removed in 2021-22.

**Explanation:**

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

Federal carryover expenditures were reduced in 2020-21. Also due to the 10% budget cuts by the state, the district had to make cuts to services in the current year.

## 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)	29,298,631.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	29,298,631.00	878,958.93	878,959.00	Met

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

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	805,828.00	896,875.00	901,669.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	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)	805,828.00	896,875.00	901,669.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	26,860,934.43	29,895,832.33	30,055,629.00
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)	26,860,934.43	29,895,832.33	30,055,629.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(87,139.39)	21,097,832.06	0.4%	Met
Second Prior Year (2018-19)	295,231.48	23,182,191.92	N/A	Met
First Prior Year (2019-20)	3,433.00	23,655,151.00	N/A	Met
Budget Year (2020-21) (Information only)	(1,349,594.00)	22,508,471.00		

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

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	6,358,272.00	7,300,351.36	N/A	Met
Second Prior Year (2018-19)	6,639,779.00	7,213,211.97	N/A	Met
First Prior Year (2019-20)	7,084,286.00	7,508,443.00	N/A	Met
Budget Year (2020-21) (Information only)	7,511,876.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,580	2,560	2,545
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

No

- a. Enter the name(s) of the SELPA(s):

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- b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	29,298,631.00	29,216,902.00	29,803,290.00
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)	29,298,631.00	29,216,902.00	29,803,290.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	878,958.93	876,507.06	894,098.70
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>878,958.93</b>	<b>876,507.06</b>	<b>894,098.70</b>



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	878,959.00	876,508.00	894,099.00
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)	878,959.00	876,508.00	894,099.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>878,958.93</b>	<b>876,507.06</b>	<b>894,098.70</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

- 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?

No

- 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?

No

- 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)?

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(3,050,968.00)			
Budget Year (2020-21)	(3,039,306.00)	(11,662.00)	-0.4%	Met
1st Subsequent Year (2021-22)	(3,072,554.00)	33,248.00	1.1%	Met
2nd Subsequent Year (2022-23)	(3,121,754.00)	49,200.00	1.6%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	156,453.00			
Budget Year (2020-21)	157,601.00	1,148.00	0.7%	Met
1st Subsequent Year (2021-22)	156,719.00	(882.00)	-0.6%	Met
2nd Subsequent Year (2022-23)	50,000.00	(106,719.00)	-68.1%	Not 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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

In the 2nd subsequent year, the district has planned on not making the transfer to Fund 17 that is made each year in order to keep the minimum 3% reserve in the unrestricted general fund. This will be reversed if state funding is revised to allow it.

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

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


## S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- 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	22	Fund 51 Tax Revenues, 8000 object	Fund 51 Debt Services, 7000 Object	23,673,772
Supp Early Retirement Program	3	Fund 01 Revenues, 8000 object	Fund 01, Object 3000	332,328
State School Building Loans				
Compensated Absences		Funds 01,09, 13 Revenues, 8000 object	Funds 01,09, 13, Objects 1000-3000	

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

QZAB	17	Fund 01 Revenues, 8000 Object	Fund 01 Debt Services, 7000 Object	5,950,000
TOTAL:				29,956,100

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	1,355,444	1,348,981	1,390,831	1,445,825
Supp Early Retirement Program	110,776	110,776	110,776	110,776
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	350,000	350,000	350,000	350,000
Total Annual Payments:	1,816,220	1,809,757	1,851,607	1,906,601
Has total annual payment increased over prior year (2019-20)?	No	Yes	Yes	Yes

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The P & I on GO Bonds increase and fluctuate every year which increases the payments for this debt. The increases are paid with the tax revenues in Fund 51.

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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:

Retirees must have been an employee of the district for what totals 10 years of service in order to receive the benefit cap they are receive at the time of retirement. This cap is paid for the employee up until age 65.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

5,486,047.00

0.00

5,486,047.00

Actuarial

July 2019

Data must be entered.

5. OPEB Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
308,125.00	376,371.00	403,736.00
308,125.00	376,371.00	403,736.00
29	30	31

## 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	143.3	142.8	142.0	142.0

### Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have not yet begun for the 2020/21 school year. Prior years are completely settled.

### 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

135,731

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,201,200	1,192,800	1,192,800
Cap	Cap	Cap
0.0%	0.0%	0.0%

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

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
163,848	167,984	141,244
1.5%	1.5%	1.5%

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

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

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

**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	82.8	82.8	82.8	82.8

### **Classified (Non-management) Salary and Benefit Negotiations**

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

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

No

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

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

Negotiations are not settled for PY 2019-20 or Budget Year 2020-21 with classified employees.

### 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

45,452

7. Amount included for any tentative salary schedule increases

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

201,627

0

0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
596,160	596,160	596,160
Cap	Cap	Cap
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:

Yes		
142,127	(142,127)	0

The district has a pending 4.5% salary increase for classified employees for the 2019-20 school year. This amount is budgeted in the budget year as a retro payment for the 2019-20 school year and then moving forward. The retro payment is then removed in the 2021-22 school year.

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
39,443	26,917	17,485
1.1%	0.8%	0.5%

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	27.0	27.0	27.0	27.0

**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 have not begun for the 2020-21 school year.

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)

**Negotiations Not Settled**

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

33,262

4. Amount included for any tentative salary schedule increases

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

**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)
Yes	Yes	Yes
168,200	168,200	168,200
Cap	Cap	Cap
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)
Yes	Yes	Yes
35,685	28,200	25,896
1.3%	1.0%	1.0%

**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)
Yes	Yes	Yes
0	0	0
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?

Yes

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

Not Applicable

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

**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)

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?

No

**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?

No

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

No

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

No

**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)

No

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

No

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

**Comments:**  
(optional)

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## End of School District Budget Criteria and Standards Review

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<b>ESCALON UNIFIED SCHOOL DISTRICT</b> <b>SPECIAL REVENUE FUNDS Budget</b> <b>2020-2021</b>											
Description	Charter School	Cafeteria	Deferred	Pupil	Special	Building	Developer	School Facilities	Special	Debt	Self
	Fund 09	Fund 13	Maintenance Fund 14	Transportation Fund 15	Reserve Fund 17	Fund 21	Fees Fund 25	Fund 35	Reserve Fund 40	Service Fund 51	Insurance Fund 67
REVENUE:											
LCFF Sources	\$ 2,622,621.00	\$ -									
State Apportionments	\$ -	\$ -	\$ 160,000.00	\$ -	\$ -	\$ -	\$ -				
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Federal Revenue	\$ -	\$ 630,000.00	\$ -	\$ -	\$ -	\$ -	\$ -				
Other State Revenue	\$ 185,518.00	\$ 47,500.00	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 6,934.00	
Other Local Revenue	\$ 2,300.00	\$ 247,087.00	\$ 3,500.00	\$ 3,000.00	\$ 20,000.00	\$ -	\$ 124,000.00	\$ -	\$ 5,000.00	\$ 1,319,944.00	\$ 6,000.00
Other Transfer In	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 107,601.00	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 2,810,439.00	\$ 924,587.00	\$ 163,500.00	\$ 53,000.00	\$ 127,601.00	\$ -	\$ 124,000.00	\$ -	\$ 5,000.00	\$ 1,326,878.00	\$ 6,000.00
EXPENDITURES:											
Certificated Salaries	\$ 1,868,649.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Classified Salaries	\$ 137,161.00	\$ 394,747.00	\$ -	\$ -	\$ -	\$ -	\$ -				
Employee Benefits	\$ 650,726.00	\$ 126,365.00	\$ -	\$ -	\$ -	\$ -	\$ -				
Books and Supplies	\$ 350,500.00	\$ 397,550.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,500.00
Other Services/Operations	\$ 159,755.00	\$ 12,050.00	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00		\$ 3,000.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -		
Other Outgo	\$ -	\$ 42,347.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,355,444.00	
TOTAL EXPENDITURES	\$ 3,166,791.00	\$ 973,059.00	\$ 155,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 30,000.00	\$ 1,355,444.00	\$ 5,500.00
Projected Beginning Balance											
July 1, 2019	\$ 1,030,754.00	\$ 54,989.00	\$ 312,908.00	\$ 324,101.00	\$ 2,152,029.00	\$ 900,970.00	\$ 348,125.00	\$ 2,772,379.00	\$ 842,791.00	\$ 1,047,137.00	\$ 108,119.00
Projected Ending Balance											
June 30, 2020	\$ 674,402.00	\$ 6,517.00	\$ 321,408.00	\$ 377,101.00	\$ 2,279,630.00	\$ 900,970.00	\$ 468,125.00	\$ 2,772,379.00	\$ 817,791.00	\$ 1,018,571.00	\$ 108,619.00
<b>Total All Funds</b>	<b>\$ 9,745,513.00</b>										



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,888,393.00	2,622,621.00	-9.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	218,105.00	185,518.00	-14.9%
4) Other Local Revenue		8600-8799	9,199.00	2,300.00	-75.0%
5) TOTAL, REVENUES			3,115,697.00	2,810,439.00	-9.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,598,366.00	1,868,649.00	16.9%
2) Classified Salaries		2000-2999	122,084.00	137,161.00	12.3%
3) Employee Benefits		3000-3999	625,516.00	650,726.00	4.0%
4) Books and Supplies		4000-4999	392,011.00	350,500.00	-10.6%
5) Services and Other Operating Expenditures		5000-5999	163,427.00	159,755.00	-2.2%
6) Capital Outlay		6000-6999	283,395.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,184,799.00	3,166,791.00	-0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(69,102.00)	(356,352.00)	415.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(69,102.00)	(356,352.00)	415.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,099,856.00	1,030,754.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,099,856.00	1,030,754.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,099,856.00	1,030,754.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			1,030,754.00	674,402.00	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	96,422.00	84,961.00	-11.9%
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	934,332.00	589,441.00	-36.9%
3% Reserve	0000	9780		95,004.00	
7% Board Reserve	0000	9780		221,675.00	
Reserve for Future Deficit Spending	0000	9780		45,468.00	
Lottery Reserve for Future Deficit Spending	1100	9780		227,294.00	
3% Reserve	0000	9780	95,544.00		
7% Board Reserve	0000	9780	222,936.00		
Reserve for Future Deficit Spending	0000	9780	431,099.00		
Lottery Reserve for Future Deficit Spending	1100	9780	184,753.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	303,588.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			303,588.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,474.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,474.74		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			302,113.50		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,568,134.00	1,309,231.00	-16.5%
Education Protection Account State Aid - Current Year		8012	532,356.00	529,397.00	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	787,903.00	783,993.00	-0.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,888,393.00</b>	<b>2,622,621.00</b>	<b>-9.2%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126,				
Other NCLB / Every Student Succeeds Act	4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,994.00	6,317.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	71,066.00	67,026.00	-5.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	141,045.00	112,175.00	-20.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>218,105.00</b>	<b>185,518.00</b>	<b>-14.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,681.00	2,000.00	-74.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,518.00	300.00	-80.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,199.00</b>	<b>2,300.00</b>	<b>-75.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,115,697.00</b>	<b>2,810,439.00</b>	<b>-9.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,439,654.00	1,683,943.00	17.0%
Certificated Pupil Support Salaries		1200	9,342.00	9,592.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	149,370.00	175,114.00	17.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,598,366.00	1,868,649.00	16.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	4,559.00	500.00	-89.0%
Classified Support Salaries		2200	54,191.00	53,465.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,334.00	62,196.00	-1.8%
Other Classified Salaries		2900	0.00	21,000.00	New
TOTAL, CLASSIFIED SALARIES			122,084.00	137,161.00	12.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	380,088.00	392,057.00	3.1%
PERS		3201-3202	25,569.00	29,958.00	17.2%
OASDI/Medicare/Alternative		3301-3302	31,879.00	37,810.00	18.6%
Health and Welfare Benefits		3401-3402	155,808.00	153,827.00	-1.3%
Unemployment Insurance		3501-3502	863.00	1,002.00	16.1%
Workers' Compensation		3601-3602	30,879.00	35,952.00	16.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	430.00	120.00	-72.1%
TOTAL, EMPLOYEE BENEFITS			625,516.00	650,726.00	4.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	21,275.00	11,000.00	-48.3%
Books and Other Reference Materials		4200	1,300.00	500.00	-61.5%
Materials and Supplies		4300	358,872.00	334,000.00	-6.9%
Noncapitalized Equipment		4400	10,564.00	5,000.00	-52.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			392,011.00	350,500.00	-10.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,425.00	40,153.00	27.8%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	650.00	650.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	10,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,630.00	12,665.00	-7.1%
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	100,722.00	89,287.00	-11.4%
Communications		5900	5,000.00	5,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,427.00	159,755.00	-2.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	283,395.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			283,395.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,184,799.00	3,166,791.00	-0.6%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,888,393.00	2,622,621.00	-9.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	218,105.00	185,518.00	-14.9%
4) Other Local Revenue		8600-8799	9,199.00	2,300.00	-75.0%
5) TOTAL, REVENUES			3,115,697.00	2,810,439.00	-9.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,478,249.00	2,736,233.00	10.4%
2) Instruction - Related Services	2000-2999		242,822.00	249,827.00	2.9%
3) Pupil Services	3000-3999		12,904.00	13,251.00	2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		59,647.00	59,779.00	0.2%
8) Plant Services	8000-8999		391,177.00	107,701.00	-72.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,184,799.00	3,166,791.00	-0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(69,102.00)	(356,352.00)	415.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(69,102.00)	(356,352.00)	415.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,099,856.00	1,030,754.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,099,856.00	1,030,754.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,099,856.00	1,030,754.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			1,030,754.00	674,402.00	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	96,422.00	84,961.00	-11.9%
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	934,332.00	589,441.00	-36.9%
3% Reserve	0000	9780		95,004.00	
7% Board Reserve	0000	9780		221,675.00	
Reserve for Future Deficit Spending	0000	9780		45,468.00	
Lottery Reserve for Future Deficit Spending	1100	9780		227,294.00	
3% Reserve	0000	9780	95,544.00		
7% Board Reserve	0000	9780	222,936.00		
Reserve for Future Deficit Spending	0000	9780	431,099.00		
Lottery Reserve for Future Deficit Spending	1100	9780	184,753.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	70,753.00	83,238.00
7311	Classified School Employee Professional Development Block	122.00	122.00
7388	SB 117 COVID-19 LEA Response Funds	1,601.00	1,601.00
7510	Low-Performing Students Block Grant	23,946.00	0.00
Total, Restricted Balance		96,422.00	84,961.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,000.00	630,000.00	0.0%
3) Other State Revenue		8300-8599	47,500.00	47,500.00	0.0%
4) Other Local Revenue		8600-8799	194,386.00	247,087.00	27.1%
5) TOTAL, REVENUES			871,886.00	924,587.00	6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	397,783.00	394,747.00	-0.8%
3) Employee Benefits		3000-3999	122,907.00	126,365.00	2.8%
4) Books and Supplies		4000-4999	440,098.00	397,550.00	-9.7%
5) Services and Other Operating Expenditures		5000-5999	13,958.00	12,050.00	-13.7%
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	49,906.00	42,347.00	-15.1%
9) TOTAL, EXPENDITURES			1,024,652.00	973,059.00	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(152,766.00)	(48,472.00)	-68.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(152,766.00)	(48,472.00)	-68.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,755.00	54,989.00	-73.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,755.00	54,989.00	-73.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,755.00	54,989.00	-73.5%
2) Ending Balance, June 30 (E + F1e)			54,989.00	6,517.00	-88.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,352.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,636.14	6,517.00	-85.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	123,152.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	11,352.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			134,505.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	24.72		
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			24.72		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			134,480.33		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	630,000.00	630,000.00	0.0%
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	630,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	47,500.00	47,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,500.00	47,500.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	192,117.00	246,087.00	28.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,269.00	1,000.00	-55.9%
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			194,386.00	247,087.00	27.1%
TOTAL, REVENUES			871,886.00	924,587.00	6.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	316,964.00	314,728.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	80,819.00	80,019.00	-1.0%
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			397,783.00	394,747.00	-0.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	1,454.00	New
PERS		3201-3202	52,010.00	52,712.00	1.3%
OASDI/Medicare/Alternative		3301-3302	28,393.00	28,275.00	-0.4%
Health and Welfare Benefits		3401-3402	35,250.00	36,650.00	4.0%
Unemployment Insurance		3501-3502	198.00	197.00	-0.5%
Workers' Compensation		3601-3602	7,056.00	7,077.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			122,907.00	126,365.00	2.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,611.00	22,550.00	-47.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	397,487.00	375,000.00	-5.7%
TOTAL, BOOKS AND SUPPLIES			440,098.00	397,550.00	-9.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	85.00	100.00	17.6%
Dues and Memberships		5300	250.00	250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	1,200.00	-40.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,296.00	4,000.00	-24.5%
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	5,851.00	6,000.00	2.5%
Communications		5900	476.00	500.00	5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,958.00	12,050.00	-13.7%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	49,906.00	42,347.00	-15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,906.00	42,347.00	-15.1%
TOTAL, EXPENDITURES			1,024,652.00	973,059.00	-5.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,000.00	630,000.00	0.0%
3) Other State Revenue		8300-8599	47,500.00	47,500.00	0.0%
4) Other Local Revenue		8600-8799	194,386.00	247,087.00	27.1%
5) TOTAL, REVENUES			871,886.00	924,587.00	6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		971,913.00	928,462.00	-4.5%
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		49,906.00	42,347.00	-15.1%
8) Plant Services	8000-8999		2,833.00	2,250.00	-20.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,024,652.00	973,059.00	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(152,766.00)	(48,472.00)	-68.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(152,766.00)	(48,472.00)	-68.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,755.00	54,989.00	-73.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,755.00	54,989.00	-73.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,755.00	54,989.00	-73.5%
2) Ending Balance, June 30 (E + F1e)			54,989.00	6,517.00	-88.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,352.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,636.14	6,517.00	-85.1%
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	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	43,636.14	6,517.00
Total, Restricted Balance		43,636.14	6,517.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	160,000.00	160,000.00	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	4,472.00	3,500.00	-21.7%
5) TOTAL, REVENUES			164,472.00	163,500.00	-0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,580.00	5,000.00	216.5%
5) Services and Other Operating Expenditures		5000-5999	160,420.00	150,000.00	-6.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			162,000.00	155,000.00	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,472.00	8,500.00	243.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,472.00	8,500.00	243.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,436.00	312,908.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,436.00	312,908.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,436.00	312,908.00	0.8%
2) Ending Balance, June 30 (E + F1e)			312,908.00	321,408.00	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	312,908.00	321,408.00	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	261,575.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			261,575.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			261,575.19		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	160,000.00	160,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			160,000.00	160,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,472.00	3,500.00	-21.7%
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			4,472.00	3,500.00	-21.7%
TOTAL, REVENUES			164,472.00	163,500.00	-0.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,580.00	5,000.00	216.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,580.00	5,000.00	216.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,643.00	140,000.00	-1.2%
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	18,777.00	10,000.00	-46.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,420.00	150,000.00	-6.5%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			162,000.00	155,000.00	-4.3%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	160,000.00	160,000.00	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	4,472.00	3,500.00	-21.7%
5) TOTAL, REVENUES			164,472.00	163,500.00	-0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		162,000.00	155,000.00	-4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			162,000.00	155,000.00	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,472.00	8,500.00	243.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,472.00	8,500.00	243.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,436.00	312,908.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,436.00	312,908.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,436.00	312,908.00	0.8%
2) Ending Balance, June 30 (E + F1e)			312,908.00	321,408.00	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	312,908.00	321,408.00	2.7%
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	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,392.00	3,000.00	-31.7%
5) TOTAL, REVENUES			4,392.00	3,000.00	-31.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,392.00	3,000.00	-31.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			54,392.00	53,000.00	-2.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	269,709.00	324,101.00	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,709.00	324,101.00	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,709.00	324,101.00	20.2%
2) Ending Balance, June 30 (E + F1e)			324,101.00	377,101.00	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	324,101.00	377,101.00	16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	273,002.62		
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			273,002.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			273,002.62		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,392.00	3,000.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,392.00	3,000.00	-31.7%
TOTAL, REVENUES			4,392.00	3,000.00	-31.7%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			50,000.00	50,000.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,392.00	3,000.00	-31.7%
5) TOTAL, REVENUES			4,392.00	3,000.00	-31.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,392.00	3,000.00	-31.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	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			50,000.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			54,392.00	53,000.00	-2.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	269,709.00	324,101.00	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			269,709.00	324,101.00	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,709.00	324,101.00	20.2%
2) Ending Balance, June 30 (E + F1e)			324,101.00	377,101.00	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	324,101.00	377,101.00	16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	324,101.00	377,101.00
Total, Restricted Balance		324,101.00	377,101.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,645.00	20,000.00	-46.9%
5) TOTAL, REVENUES			37,645.00	20,000.00	-46.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			37,645.00	20,000.00	-46.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,453.00	107,601.00	1.1%
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			106,453.00	107,601.00	1.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			144,098.00	127,601.00	-11.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,007,931.00	2,152,029.00	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,007,931.00	2,152,029.00	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,007,931.00	2,152,029.00	7.2%
2) Ending Balance, June 30 (E + F1e)			2,152,029.00	2,279,630.00	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,152,029.00	2,279,630.00	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,036,576.42		
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			2,036,576.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,036,576.42		

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	37,645.00	20,000.00	-46.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,645.00	20,000.00	-46.9%
TOTAL, REVENUES			37,645.00	20,000.00	-46.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	106,453.00	107,601.00	1.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			106,453.00	107,601.00	1.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			106,453.00	107,601.00	1.1%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,645.00	20,000.00	-46.9%
5) TOTAL, REVENUES			37,645.00	20,000.00	-46.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			37,645.00	20,000.00	-46.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,453.00	107,601.00	1.1%
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			106,453.00	107,601.00	1.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			144,098.00	127,601.00	-11.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,007,931.00	2,152,029.00	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,007,931.00	2,152,029.00	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,007,931.00	2,152,029.00	7.2%
2) Ending Balance, June 30 (E + F1e)			2,152,029.00	2,279,630.00	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,152,029.00	2,279,630.00	5.9%
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	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,208.00	0.00	-100.0%
5) TOTAL, REVENUES			42,208.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,504.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16,750.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,408,464.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,433,718.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,391,510.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,391,510.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,292,480.00	900,970.00	-79.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,292,480.00	900,970.00	-79.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,292,480.00	900,970.00	-79.0%
2) Ending Balance, June 30 (E + F1e)			900,970.00	900,970.00	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	900,970.00	900,970.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,116,435.61		
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			1,116,435.61		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,116,435.61		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,208.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,208.00	0.00	-100.0%
TOTAL, REVENUES			42,208.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,800.00	0.00	-100.0%
Noncapitalized Equipment		4400	6,704.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,504.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%



			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	16,750.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,750.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,408,464.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,408,464.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,433,718.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,208.00	0.00	-100.0%
5) TOTAL, REVENUES			42,208.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		3,433,718.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,433,718.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,391,510.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,391,510.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,292,480.00	900,970.00	-79.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,292,480.00	900,970.00	-79.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,292,480.00	900,970.00	-79.0%
2) Ending Balance, June 30 (E + F1e)			900,970.00	900,970.00	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	900,970.00	900,970.00	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	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	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	900,970.00	900,970.00
Total, Restricted Balance		900,970.00	900,970.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125,396.00	124,000.00	-1.1%
5) TOTAL, REVENUES			125,396.00	124,000.00	-1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,750.00	4,000.00	-30.4%
6) Capital Outlay		6000-6999	77,852.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			83,602.00	4,000.00	-95.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			41,794.00	120,000.00	187.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,794.00	120,000.00	187.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	306,331.00	348,125.00	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,331.00	348,125.00	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,331.00	348,125.00	13.6%
2) Ending Balance, June 30 (E + F1e)			348,125.00	468,125.00	34.5%
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	348,125.00	468,125.00	34.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	352,708.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			352,708.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			352,708.19		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,396.00	4,000.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	120,000.00	120,000.00	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			125,396.00	124,000.00	-1.1%
TOTAL, REVENUES			125,396.00	124,000.00	-1.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	5,750.00	4,000.00	-30.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,750.00	4,000.00	-30.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,852.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,852.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			83,602.00	4,000.00	-95.2%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125,396.00	124,000.00	-1.1%
5) TOTAL, REVENUES			125,396.00	124,000.00	-1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		77,852.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,750.00	4,000.00	-30.4%
10) TOTAL, EXPENDITURES			83,602.00	4,000.00	-95.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			41,794.00	120,000.00	187.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,794.00	120,000.00	187.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	306,331.00	348,125.00	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,331.00	348,125.00	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,331.00	348,125.00	13.6%
2) Ending Balance, June 30 (E + F1e)			348,125.00	468,125.00	34.5%
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	348,125.00	468,125.00	34.5%
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	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	348,125.00	468,125.00
Total, Restricted Balance		348,125.00	468,125.00



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	137,350.00	0.00	-100.0%
5) TOTAL, REVENUES			137,350.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			137,350.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,240,103.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,240,103.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,102,753.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,875,132.00	2,772,379.00	-64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,875,132.00	2,772,379.00	-64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,875,132.00	2,772,379.00	-64.8%
2) Ending Balance, June 30 (E + F1e)			2,772,379.00	2,772,379.00	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	2,772,379.00	2,772,379.00	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	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			2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Resource Codes	Object Codes				
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		7,987,482.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			7,987,482.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,987,482.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	137,350.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137,350.00	0.00	-100.0%
TOTAL, REVENUES			137,350.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,240,103.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,240,103.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(5,240,103.00)	0.00	-100.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	137,350.00	0.00	-100.0%
5) TOTAL, REVENUES			137,350.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			137,350.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,240,103.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,240,103.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,102,753.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,875,132.00	2,772,379.00	-64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,875,132.00	2,772,379.00	-64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,875,132.00	2,772,379.00	-64.8%
2) Ending Balance, June 30 (E + F1e)			2,772,379.00	2,772,379.00	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	2,772,379.00	2,772,379.00	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	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	2020-21
		Estimated Actuals	Budget
7710	State School Facilities Projects	2,772,379.00	2,772,379.00
Total, Restricted Balance		2,772,379.00	2,772,379.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,170.00	5,000.00	-38.8%
5) TOTAL, REVENUES			8,170.00	5,000.00	-38.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	350.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	211,576.00	30,000.00	-85.8%
6) Capital Outlay		6000-6999	5,583,581.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,795,507.00	30,000.00	-99.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,787,337.00)	(25,000.00)	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,240,103.00	0.00	-100.0%
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			5,240,103.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(547,234.00)	(25,000.00)	-95.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,390,025.00	842,791.00	-39.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,390,025.00	842,791.00	-39.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,390,025.00	842,791.00	-39.4%
2) Ending Balance, June 30 (E + F1e)			842,791.00	817,791.00	-3.0%
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	842,791.00	817,791.00	-3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(3,577,308.61)		
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			(3,577,308.61)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(3,577,308.61)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,170.00	5,000.00	-38.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,170.00	5,000.00	-38.8%
TOTAL, REVENUES			8,170.00	5,000.00	-38.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	350.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			350.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,562.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	113,014.00	30,000.00	-73.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,576.00	30,000.00	-85.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	178,096.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,405,485.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,583,581.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,795,507.00	30,000.00	-99.5%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,240,103.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,240,103.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			5,240,103.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,170.00	5,000.00	-38.8%
5) TOTAL, REVENUES			8,170.00	5,000.00	-38.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,795,507.00	30,000.00	-99.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,795,507.00	30,000.00	-99.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,787,337.00)	(25,000.00)	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,240,103.00	0.00	-100.0%
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			5,240,103.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(547,234.00)	(25,000.00)	-95.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,390,025.00	842,791.00	-39.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,390,025.00	842,791.00	-39.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,390,025.00	842,791.00	-39.4%
2) Ending Balance, June 30 (E + F1e)			842,791.00	817,791.00	-3.0%
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	842,791.00	817,791.00	-3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	48,332.00	48,332.00
9010	Other Restricted Local	794,459.00	769,459.00
Total, Restricted Balance		842,791.00	817,791.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,934.00	6,934.00	0.0%
4) Other Local Revenue		8600-8799	1,349,018.00	1,319,944.00	-2.2%
5) TOTAL, REVENUES			1,355,952.00	1,326,878.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,355,444.00	1,355,444.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,355,444.00	1,355,444.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			508.00	(28,566.00)	-5723.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			508.00	(28,566.00)	-5723.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,046,629.00	1,047,137.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,629.00	1,047,137.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,046,629.00	1,047,137.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,047,137.00	1,018,571.00	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,047,137.00	1,018,571.00	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,057,833.71		
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			1,057,833.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,057,833.71		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	6,934.00	6,934.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,934.00	6,934.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,278,207.00	1,278,207.00	0.0%
Unsecured Roll		8612	42,289.00	26,753.00	-36.7%
Prior Years' Taxes		8613	29.00	29.00	0.0%
Supplemental Taxes		8614	13,777.00	11,654.00	-15.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	14,716.00	3,301.00	-77.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,349,018.00	1,319,944.00	-2.2%
TOTAL, REVENUES			1,355,952.00	1,326,878.00	-2.1%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	625,000.00	581,174.00	-7.0%
Bond Interest and Other Service Charges		7434	730,444.00	774,270.00	6.0%
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)			1,355,444.00	1,355,444.00	0.0%
TOTAL, EXPENDITURES			1,355,444.00	1,355,444.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,934.00	6,934.00	0.0%
4) Other Local Revenue		8600-8799	1,349,018.00	1,319,944.00	-2.2%
5) TOTAL, REVENUES			1,355,952.00	1,326,878.00	-2.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,355,444.00	1,355,444.00	0.0%
10) TOTAL, EXPENDITURES			1,355,444.00	1,355,444.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			508.00	(28,566.00)	-5723.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			508.00	(28,566.00)	-5723.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,046,629.00	1,047,137.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,629.00	1,047,137.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,046,629.00	1,047,137.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,047,137.00	1,018,571.00	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,047,137.00	1,018,571.00	-2.7%
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	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	1,047,137.00	1,018,571.00
Total, Restricted Balance		1,047,137.00	1,018,571.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,614.00	6,000.00	66.0%
5) TOTAL, REVENUES			3,614.00	6,000.00	66.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	655.00	2,500.00	281.7%
5) Services and Other Operating Expenses		5000-5999	2,883.00	3,000.00	4.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,538.00	5,500.00	55.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			76.00	500.00	557.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			76.00	500.00	557.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	108,043.00	108,119.00	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,043.00	108,119.00	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			108,043.00	108,119.00	0.1%
2) Ending Net Position, June 30 (E + F1e)			108,119.00	108,619.00	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	108,119.00	108,619.00	0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	107,565.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			107,565.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

			2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			107,565.97		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,014.00	1,000.00	-50.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,600.00	5,000.00	212.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,614.00	6,000.00	66.0%
TOTAL, REVENUES			3,614.00	6,000.00	66.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	655.00	500.00	-23.7%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			655.00	2,500.00	281.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,883.00	3,000.00	4.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,883.00	3,000.00	4.1%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,538.00	5,500.00	55.5%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,614.00	6,000.00	66.0%
5) TOTAL, REVENUES			3,614.00	6,000.00	66.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,538.00	5,500.00	55.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,538.00	5,500.00	55.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			76.00	500.00	557.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			76.00	500.00	557.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	108,043.00	108,119.00	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,043.00	108,119.00	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			108,043.00	108,119.00	0.1%
2) Ending Net Position, June 30 (E + F1e)			108,119.00	108,619.00	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	108,119.00	108,619.00	0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	108,119.00	108,619.00
Total, Restricted Net Position		108,119.00	108,619.00

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July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Escalon Unified

San Joaquin County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### SUPPLEMENTAL CHECKS

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

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

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

### EXPORT CHECKS

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

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

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

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

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

Checks Completed:

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July 1 Budget  
2020-21 Budget  
Technical Review Checks

Escalon Unified

San Joaquin County

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## IMPORT CHECKS

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to



the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.