









***2019-2020
UNAUDITED
ACTUALS***

September 15, 2020

***Brent Stephens, Ed.D., Superintendent
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Business Services***

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BERKELEY UNIFIED SCHOOL DISTRICT

2019-20 Unaudited Actuals As of June 30, 2020

INTRODUCTION

The District's Unaudited Actuals demonstrate the District is fiscally solvent and has met the 3% reserve required by the State of California. The State of California requires that all Districts reserve 3% of their total expenditures (including transfers out) for economic uncertainties. The District's 3% State reserve requirement of \$5.3 million is maintained in the Special Reserve Fund (Fund 17) and the parcel tax funds (Fund 02 and Fund 04).

The District ended the year with an undesignated fund balance in the Unrestricted General Fund in the amount of \$3.0 million which is \$2.4 million more than projected. This is mainly due to district-wide unspent balances in operations, program and site discretionary budgets, as well as salaries and benefits transferred to restricted funding in response to the Coronavirus pandemic.

Covid-19 Related Funding

In response to the Novel Coronavirus Disease 2019 (COVID-19) the U.S. Congress passed the CARES Act, which was signed into law on Friday, March 27, 2020. This relief package provided states with both funding and streamlined waivers to give State educational agencies necessary flexibilities to respond to the COVID-19 pandemic. The relief package includes \$30.75 billion in emergency education funding.

The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER Fund), which accounts for approximately \$13.2 billion, and the Learning Loss Mitigation Funding (LLMF), consisting of the Governor's Emergency Education Relief Fund (GEER Fund), the Coronavirus Relief (CR) Fund and the General Fund (GF). The CR and GF portions can be used for expenses from March 1, 2020 through December 30, 2020. The District transferred \$.7 million of expenditures incurred in the Unrestricted General Fund and \$1.2 million incurred in other funds and programs to the CR Fund. These costs are mainly due to personnel expense incurred as a result of the Covid-19 pandemic.

Expenditures

Unrestricted General Fund expenditures were \$1.4 million less than budgeted, mainly due to unspent balances in discretionary budgets across all programs and sites. There was a \$.4 million unspent balance for books and supplies for Transportation, Cooking and Gardening, Homeless and Local Control Accountability Plan (LCAP). There were unspent balances for legal and professional services in the amount of \$.6 million. In addition, \$.7 million in salaries and benefits were transferred to the LLMF, for stipends and additional compensation incurred as a result of the pandemic. As a result of actual

expenses in restricted programs and other funds being less than budget, the indirect cost in the Unrestricted General Fund was \$.4 million less than budgeted.

LCAP

Supplemental Grant Funding supports targeted students as identified in the District's Local Control Accountability Plan. (LCAP). Unspent balances in the LCAP program total \$1.4 million and the year over year balances are included in the following table.

| LCAP - 2019-20 Unaudited Actuals | | | | | | | |
|----------------------------------|------------|------------|------------|------------|------------|------------|------------|
| | FY 2014-15 | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | Total |
| LCAP per Calculator | 2,381,371 | 4,249,521 | 5,038,890 | 5,271,850 | 5,504,611 | 5,414,629 | 27,860,872 |
| Spent/ Budgeted | 2,126,754 | 3,841,536 | 4,537,287 | 5,075,506 | 5,228,015 | 5,188,864 | 25,997,962 |
| Balance Resource 0500 | 254,617 | 407,985 | 501,603 | 196,344 | 276,596 | 225,765 | 1,862,910 |
| Acct 0505 | | | | | | | |
| Spent | | 35,139 | - | | 225,321 | 228,444 | 488,904 |
| Balance 0505 | | (35,139) | - | - | (225,321) | (228,444) | (488,904) |
| | | | | | | | |
| Unspent balance | 254,617 | 372,846 | 501,603 | 196,344 | 51,275 | (2,679) | 1,374,006 |

In accordance with Board Policy 0460 unspent funds should be placed in a reserve fund until the reserve fund is equal to \$1,000,000, after which point any unspent LCFF funding that was designated to fund specific actions or services that are listed as increasing or improving services for unduplicated students shall be spent on one-time actions or services that are listed as increasing or improving services for unduplicated students in one or more future year LCAPs. These funds shall not be used to satisfy the requirement that the LCAP increase or improve services for unduplicated pupils by the Minimum Proportionality Percentage (MPP), but may be used to increase or improve services for unduplicated pupils beyond the MPP". Accordingly, \$1 million of the ending fund balance has been assigned as LCAP Reserves Board Policy, and \$.4 million is to be setup as LCAP carryover.

Reserve for Economic Uncertainty – Committed Reserve

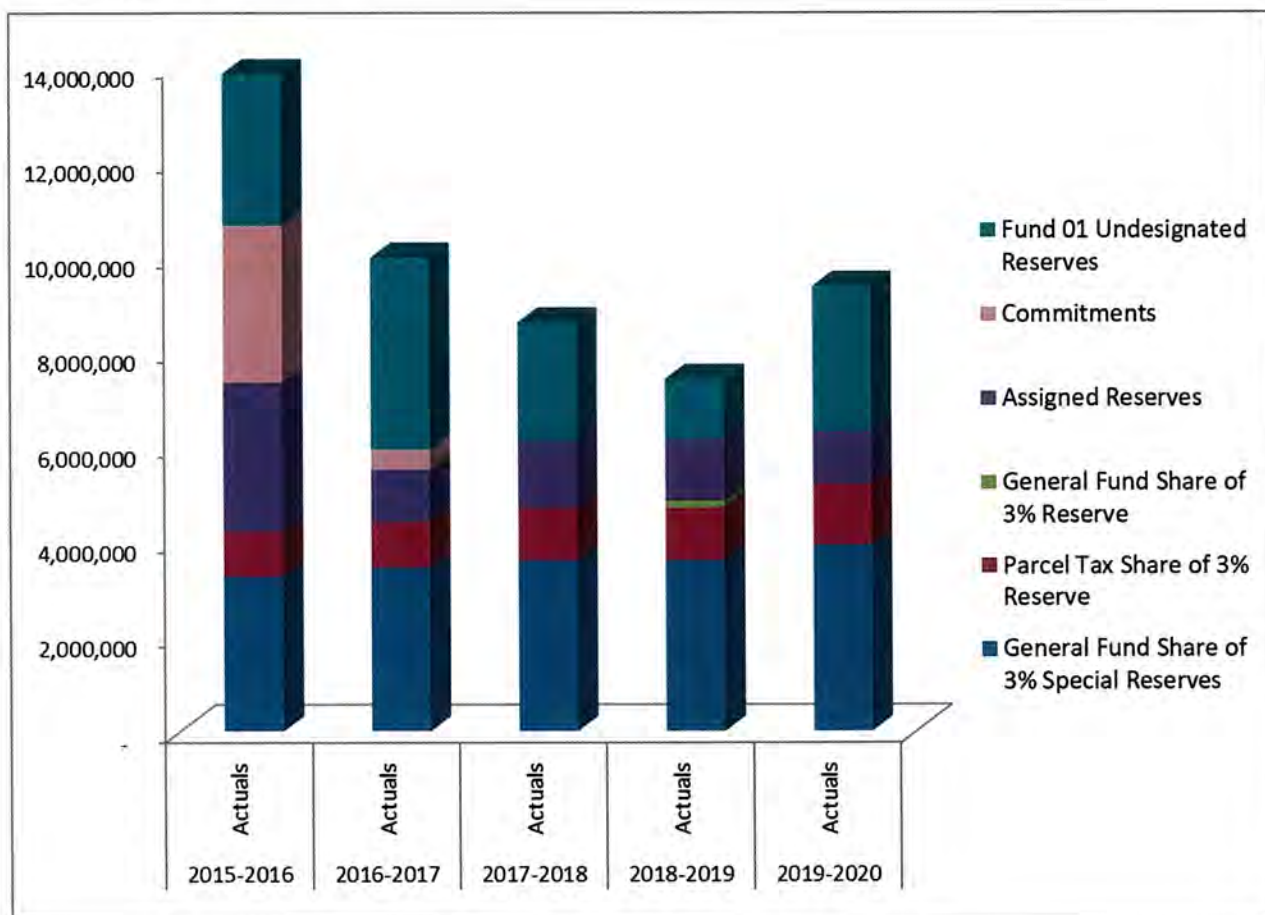
The District's Board Policy 3101 states that the Board shall annually commit an additional reserve for economic uncertainty of 1 percent of the District's combined general fund expenditures separate and above the State required reserve of 3 percent and the fund containing any parcel tax share of the 3 percent reserve for economic uncertainty.

The additional 1 percent reserve for economic uncertainty, which shall be referred to as the "committed reserve," shall be committed within the Unrestricted General Fund. The District's budget shall include a specific line item that states the amount of the committed reserve. In any year in which the (i) the committed reserve is less than 1 percent of the District's combined general fund expenditures, (ii) the adopted budget received a positive certification, and (iii) the unaudited actuals show that there are unassigned funds (excluding funds in the 3% reserve for economic uncertainty and any funds in the committed reserve) above 2% of combined general fund expenditures, then

the Board shall increase the committed reserve by one-half of any increase in Fund 01 (General Fund) from the estimated actuals to the unaudited actuals, or less if a smaller amount is needed to raise the committed reserve to 1 percent of the District's combined general fund expenditures.

The Combined General Fund Expenditures is \$165.5 million and two percent is \$3.3 million. Unassigned funds in the Unrestricted General Fund is \$3 million, so the District is not required to fund the committed reserve for FY 2019-20.

Ending Fund Balance

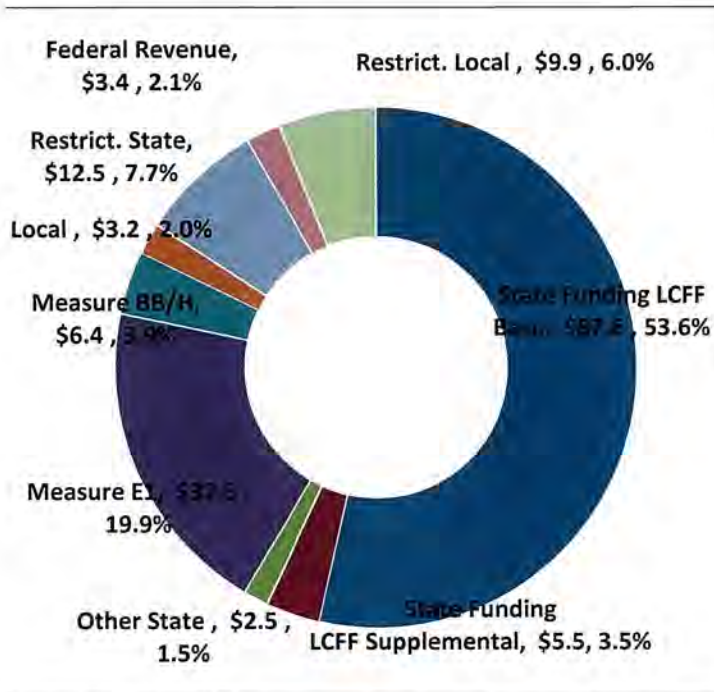


The table reflects an increase in our ending fund balance over prior year. As the District continues to face increasing costs for pensions, Special Education, and other programs, coupled with the slow-down of increases to LCFF funding, it is essential that we continue to be fiscally prudent and take measures to ensure we have a balanced budget.

COMBINED GENERAL FUND

REVENUES

At June 30, 2020, revenues received in the combined General Fund for 2019-20 totaled \$163.3 million. State funding based on the LCFF is \$93.0 million which is 56.9% of all FY 2019-20 combined General Fund dollars. Restricted Federal, State, and local revenues total \$25.8 million or 15.8% of the total. Local Parcel Tax (Measure E) funds total \$32.5 million representing 19.9% of the total. Local Parcel Tax (Measure H) funds are \$6.4 million representing 3.9% of the total. The Other State program revenue is \$2.5 million representing 1.5% of the revenues.



State Funding LCFF

The Local Control Funding Formula (LCFF) replaces the old formula called the Revenue Limit. The formula also replaces other State funded programs that were called categorical and Tier III program funds. The State funding calculated under the Revenue Limit was based on an amount per student calculated on attendance of all students. The LCFF formula is also based on attendance but adds a supplemental grant in place of the State funded programs. Under LCFF, the District receives a per pupil base grant allocation for each grade span and Supplemental grant funding based on the number of English Learners,

pupils eligible for free and reduced-price meals, and Foster Youth pupils they serve. The formula establishes a targeted amount of base grant funding that will be received by the end of eight years. The grade span base funding per pupil is \$7,702 for TK-3, \$7,818 for grades 4-6, \$8,050 for grades 7-8, and \$9,329 for grades 9-12. Under the base grant funding, the District received \$801 per student for class size reduction and \$243 per student for Career Technical Education. The projected base grant funding for the District is \$82.4 million and includes \$2.2 million in Class Size Reduction funding and \$0.8 million for Career Technical Education.

The District also received supplemental grant funds based on the percentage of students eligible for free and reduced price meals, English Language Learner students and Foster Youth. This amount totals \$5.4 million. The total LCFF base grant plus supplemental grant funding received is \$82.4 million. The LCFF includes add-on programs for State transportation and Targeted Instructional Improvement grant funding. The District received the same State transportation funding of \$1.0 million and Targeted Instructional Improvement Grant funding of \$4.3 million it received in prior years. The total targeted funding is \$93.1 million.

| LCFF Funding | |
|--------------------------|----------------|
| COLA | 3.26% |
| Funding | Million |
| Base Funding: | \$ 79.5 |
| Class Size Funding | \$ 2.2 |
| Career Funding | \$ 0.8 |
| Total Base Grant Funding | \$ 82.4 |
| Add-On Funding: | |
| Transportation | \$ 1.0 |
| TIIG | \$ 4.3 |
| Total Add-On Funding | \$ 5.3 |
| Supplemental | \$ 5.4 |
| Total LCFF Funding | \$ 93.1 |

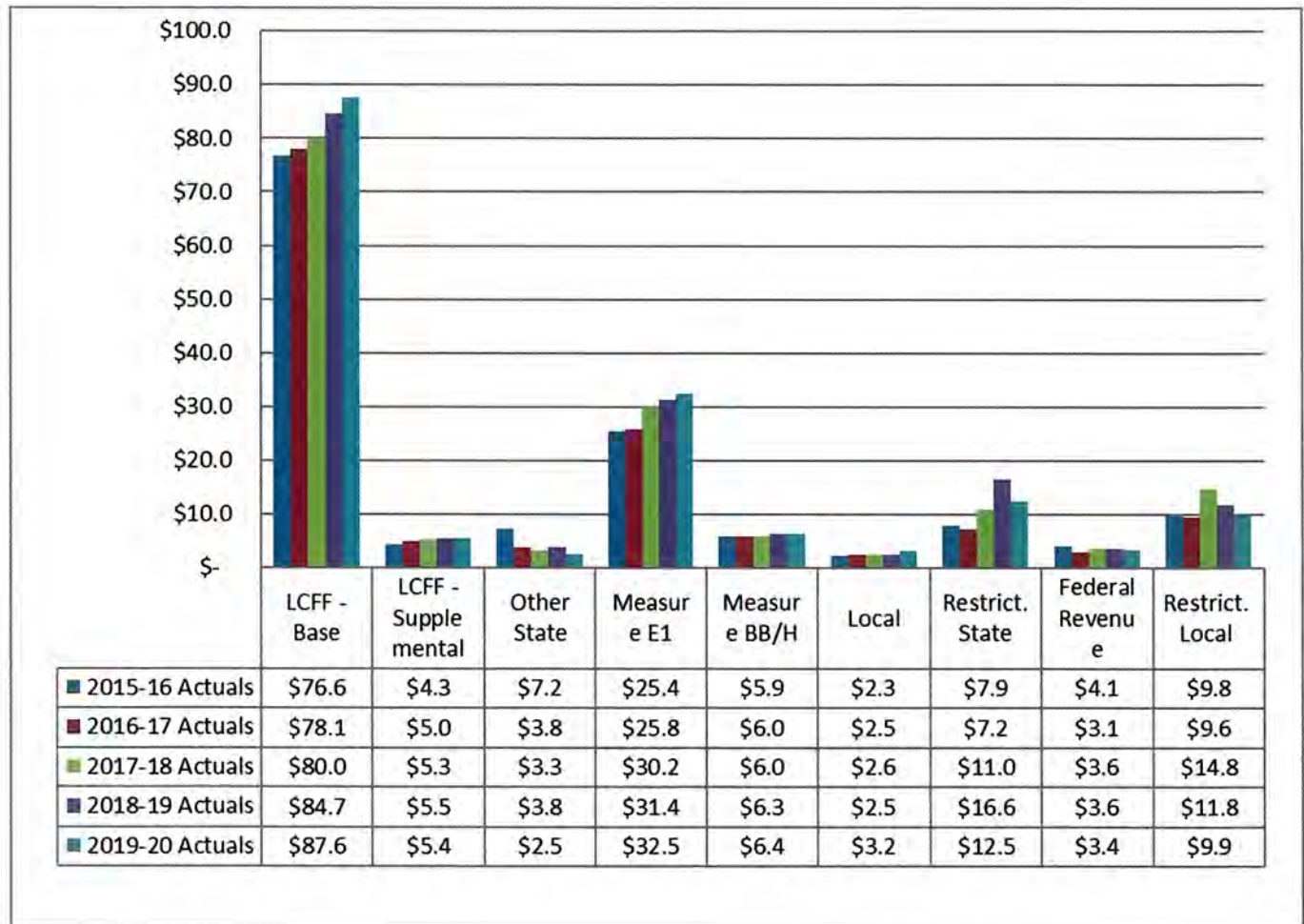
Enrollment and Attendance

There were no changes in enrollment and attendance since the Second Interim Budget. An Executive Order provided a hold harmless and P-2 and P-Annual covers all months that ended on or before February 29, 2020.

Enrollment Chart

| ENROLLMENT and ADA Table | | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> |
| CBEDs\October Enrollment | 9,807 | 9,655 | 9,809 | 9,811 | 9,844 |
| Change in Enrollment | (32) | (152) | 154 | 2 | 33 |
| Second Period (P-2) ADA | 9,320 | 9,199 | 9,365 | 9,398 | 9,398 |
| Change in ADA P-2 | (30) | (121) | 166 | 33 | - |
| Enrollment to ADA P2 | 95.03% | 95.28% | 95.47% | 95.79% | 95.47% |

Revenue Comparative



State Revenue LCFF Revenue

The District's LCFF funding for 2019-20 is \$93.0 million, of which \$87.6 is base funding and \$5.4 million is supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free-and-reduced-price meals, and Foster Youth pupils. The District received \$38.4 million as State Aid funding, \$5.7 million from the Education Protection Account or Proposition 55 funding, and \$48.9 million as local property taxes after transfer of in-lieu property taxes.

State Program Revenues

Other State Program Revenue

A substantial portion of Other State revenue is now rolled into the LCFF revenue. Other State program funding for both restricted and unrestricted program is \$14.3 million. \$2.5 million of the funding received from the State is accounted for separately as unrestricted and \$11.8 million is still restricted.

Unrestricted State funds now include \$.5 million for the Special Education Early Intervention Preschool grant, \$1.5 million in lottery funds, and \$.4 million for the Mandated Cost Block Grant. Restricted State revenue now includes \$.6 million in restricted lottery, \$1.9 million in After-School Education and Safety, \$.6 million in Special Education/Mental Health apportionment, \$.2 million for California Partnership Academies, \$.5 million for the CTE Incentive Grant Program, and \$7.7 million for a STRS on-behalf entry required by the California Department of Education. The STRS on-behalf revenue is offset by expenditures, so there is no net impact on the ending fund balance.

Local Parcel Taxes

Local parcel taxes represent 23.8% of combined General Fund Revenues. Parcel tax revenues from BSEP, Measure E1 total \$32.5 million. Measure E1 was passed by the voters in 2016 and became effective in FY 2017-18. The increase in revenue is due to a Cost-of-Living-adjustment (COLA) of 4.5%. Of the BSEP revenue, 66% is designated for *High Quality Instruction*; 27% is designated for *Essentials for Excellence* and 7% is designated for *Effective Student Support*. Parcel taxes from Measure H total \$6.4 million and increased over prior year due to a Cost-of-Living-Adjustment (COLA) of 3.26%. These funds are for school building maintenance and security.

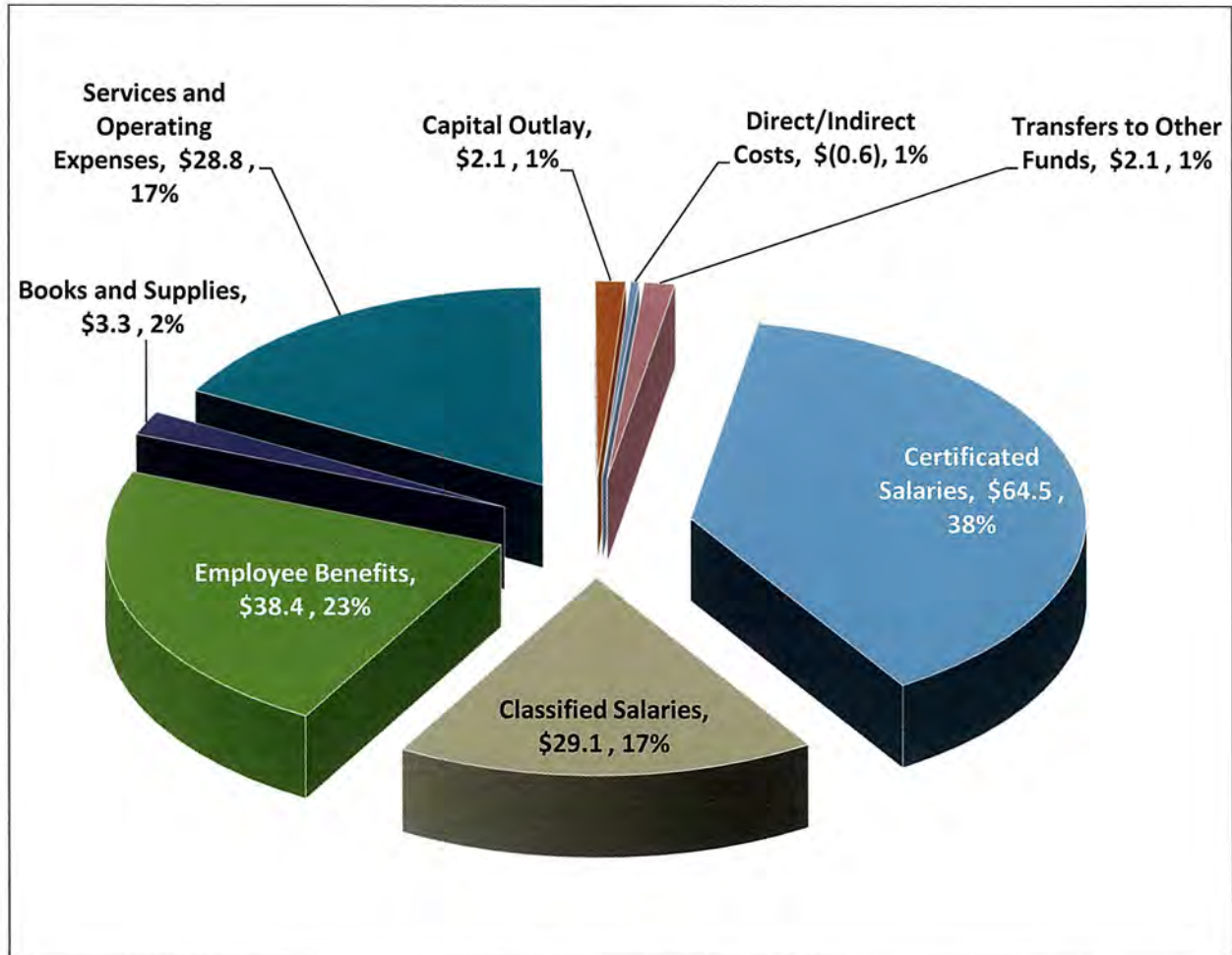
Other Local Revenue

Other combined local revenues for 2019-20 total \$14.3 million. Unrestricted local revenues total \$3.2 million and include \$.4 million in leases and rental revenue, \$.7 million from a Bay Area Air Quality Management District grant for electric school buses, \$.4 million from other agency services, \$ 1.0 million in local funding for the Garden Program, \$.2 million in transportation fees, \$.3 million in interest, and \$.2 in other local revenue.

Restricted local revenues total \$10.0 million and include a \$5.0 apportionment from SELPA, \$3.1 million in fees and donations for the after-school program, \$.8 million in PTA donations, \$.2 million in pass-through revenue for COBRA benefits, \$.1 million for the Cooking and Gardening Program, \$.1 million from the African American Success program and \$.7 million in other restricted donations.

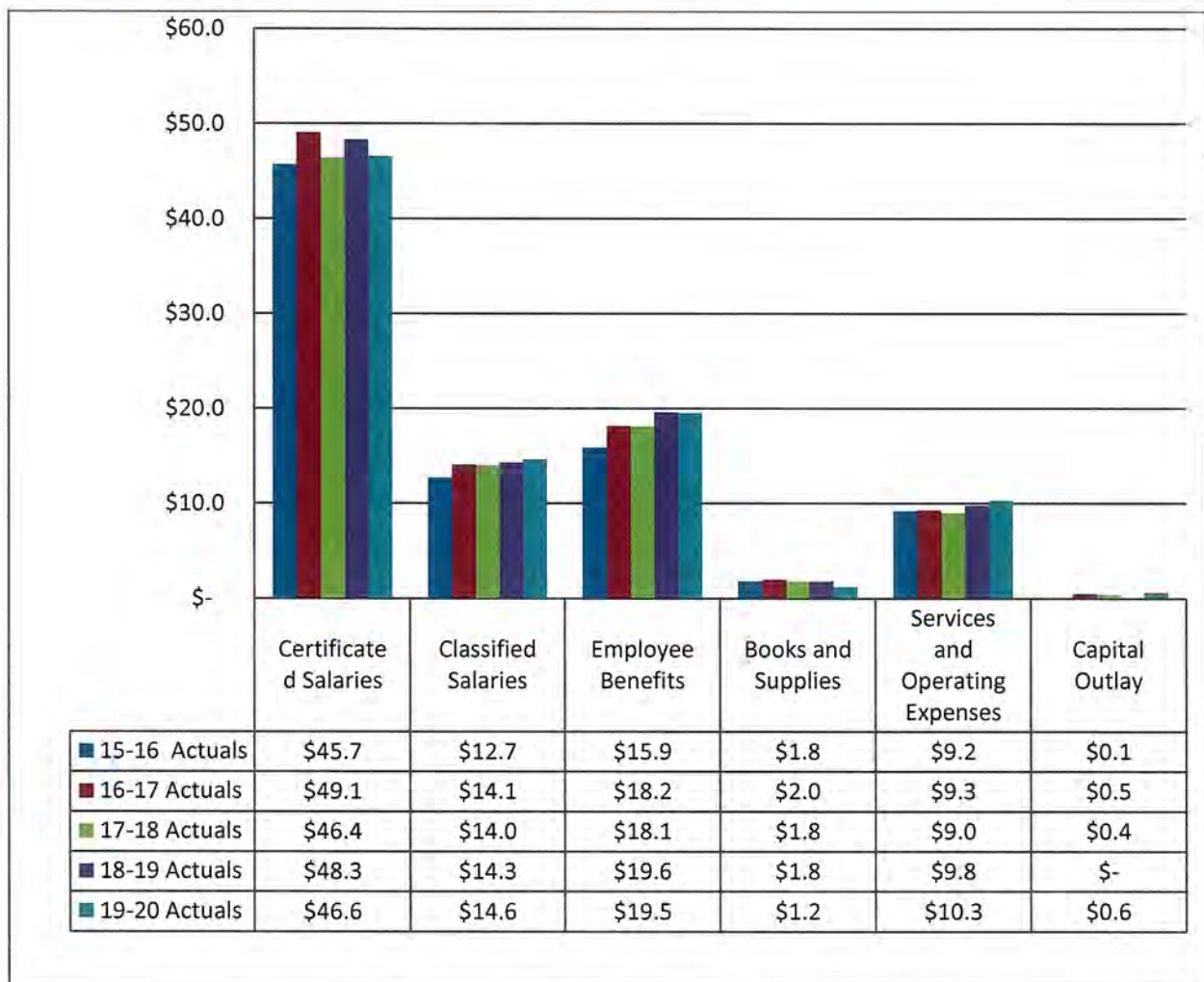
COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted State and local funds as well as restricted State, Federal and local funds. Combined General Fund expenditures for 2019-20 totaled \$167.7 million, and include indirect costs and transfers to other funds.



Salaries and benefits total \$131.9 million and were 78.7% of total expenditures. Salaries and benefits decreased from prior year due to a decrease in State On-Behalf contributions to STRS and PERS.

UNRESTRICTED GENERAL FUND EXPENDITURES



The chart above shows the year over year changes in all expenditures in the Unrestricted General Fund.

Salaries and Benefits

Salaries and benefits totaled \$80.7 million and were 86.9% of all expenditures. Unrestricted salaries and benefits decreased over the prior year due to the net effect of a negotiated salary increase of 2.5%, decrease in STRS and PERS State contributions, and a transfer of FTE to other funds. There were increases in STRS and PERS rates as well.

Books and Supplies

Expenditures for books and supplies totaled \$1.2 million and decreased from FY18-19 due to Coronavirus Shelter in Place.

Services and Other Operating Expenses

Services and operating expenses totaled \$10.3 million for 2019-20.

Transfers to Other funds

The Unrestricted General Fund transferred \$1.0 million to other funds in 2019-20. Of this amount, \$.1 million was transferred to the Self Insurance Fund to meet required reserves for Property and Liability Insurance. \$.7 million was transferred to the Cafeteria fund. The transfer represents meals for the needy revenue under the Revenue Limit funding method and was less than budgeted due to increased participation in the Universal Breakfast program. The transfer of \$.1 million to the Special Reserve Fund represents the General Fund's share of the 3% reserve required by the State.

Other transfers under the revenue limit funding method include the proportionate share of funding for Continuation Education and Special Education based on ADA, and totaled \$574,529 and \$710,155 respectively. The District has elected to continue these transfers under LCFF. Transfer to Special Education is now reflected as a contribution. Continuation Education is an unrestricted program under LCFF, and the transfer from the General Fund is now an internal transfer within the General Fund.

The Restricted General Fund transferred \$1.2 million of revenue to Fund 20, the Special Reserve Fund for Post-Employment Benefits and \$.5 million in expenditures for retiree benefits during the year.

Indirect/Direct Costs

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for 2019-20 was 5.31%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds such as the Adult Education, Cafeteria and Child Development Funds contributed \$.6 million to the Unrestricted General Fund for support services. The Restricted General Fund and Parcel Tax Funds contributed \$2.2 million in indirect costs to the Unrestricted General Fund 01 for support services.

CONTRIBUTION HISTORY

Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

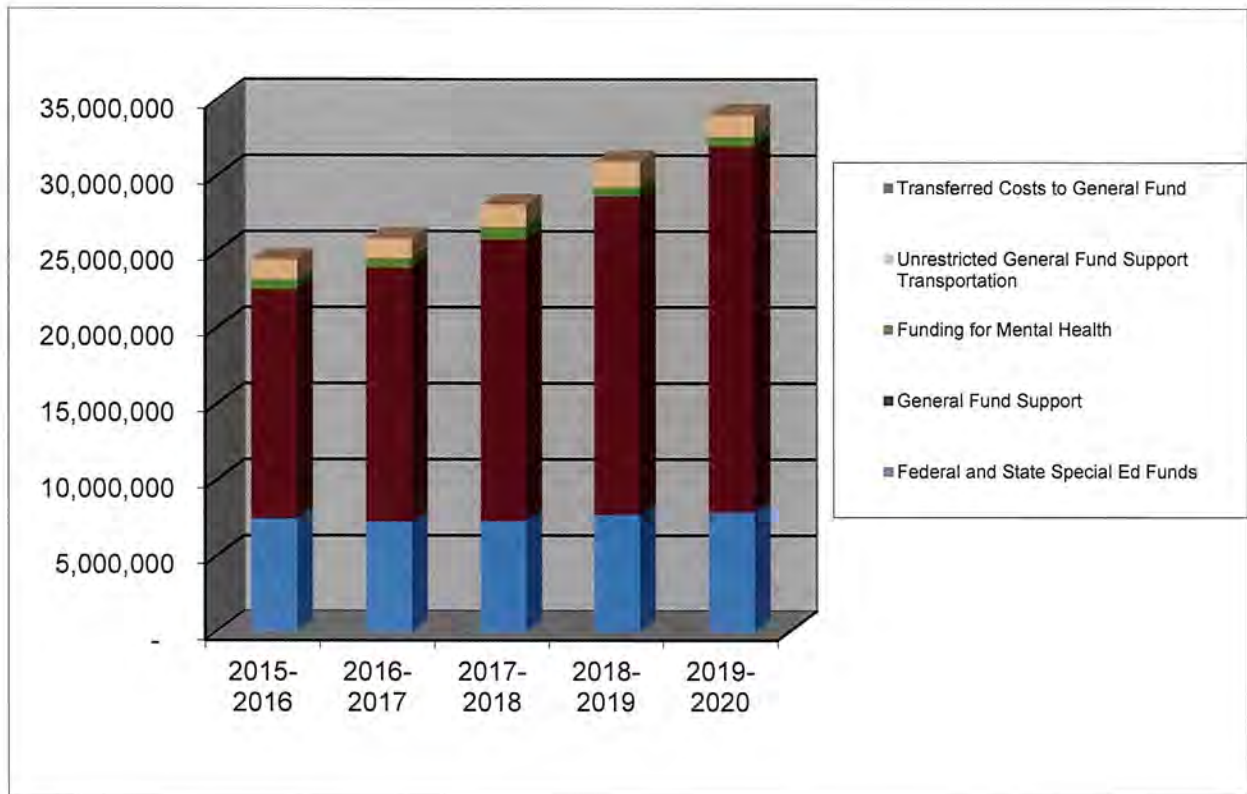
Contributions to and from the Unrestricted General Fund

The Unrestricted General Fund received a contribution of \$15.1 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. This is a \$.4 million increase over projections, due to changes in Classroom Teacher Staffing.

The District contributed \$22.6 million to the Special Education program and \$1.5 million to the Mental Health program, and total contributions was less than the estimated budget by \$.1 million. More than expected costs for Settlements and Non-Public Agencies was offset by less than expected costs in Professional Consulting Services and Non-Public Schools.

Transfer from the General Fund to Special Education in the amount of \$.7 million, representing their share of State funding based on ADA, is now reflected as a contribution due to new requirements under LCFF.

Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted.



Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year, which the District meets as a result of increasing costs. In the years 2015-16 to 2019-20 the District expended \$24.4 million, \$25.9 million, \$28.1 million, \$30.9 million, and \$34 million for Special Education, respectively. Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$1.4 million to Special Education Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support in the graph above. The General Fund contribution to Special Education is \$24 million, which is decrease of \$.1 million over Estimated Actuals.

Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$5,023,948. As of June 30, 2020, the State required reserve is set aside in the following funds:

| | | |
|----------------------------------|----|------------------|
| Measure H (Fund 02) | \$ | 193,475 |
| BSEP/Measures A and E1 (Fund 04) | \$ | 909,427 |
| General Fund (Fund 01) | \$ | - |
| Special Reserve (Fund 17) | \$ | 3,921,046 |
| Total | \$ | 5,023,948 |
| Required 3% | \$ | 5,023,948 |
| Backfill with Parcel Tax | | \$0 |

Fiscal Status of the Districts Other Funds

1. Parcel Tax Funds – Funds 02 and 04

Parcel Tax revenue is the largest percentage of District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 and Fund 04. The ending fund balance is \$1.3 million for Measure H (Fund 02), \$1.3 million for BSEP Measure A (Fund 04) and \$10.1 million for Measure E1 (Fund 04).

BSEP Measure E1 was passed by the voters in 2016 and replaced Measure A in 2017-18. The remaining reserve for Measure A is available for rebates and provides the 3% reserve for expenditure of the remaining funds.

The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

| | Fund Balances and Reserves | |
|--|-----------------------------------|----------------------|
| | Unaudited Actuals | |
| | FY 2019-20 | |
| Fund 2 Facilities Safety and Maintenance | | |
| Restricted Ending Fund Balance | \$ | 1,110,775 |
| Fund 2 Reserve (3%) | \$ | 193,475 |
| | | \$ 1,304,250 |
| Fund 4 BSEP Measure A of 2006 | | |
| Class Size Reduction (CSR) | \$ | 171,144 |
| Other BSEP Programs | \$ | 1,059,336 |
| BSEP Unallocated | \$ | 25,162 |
| BSEP Reserve (3%) | \$ | 21,697 |
| | | \$ 1,277,339 |
| Fund 4 BSEP Measure E1 of 2016 | | |
| CSR/High Quality Instruction | \$ | 5,224,425 |
| Other BSEP Programs | \$ | 3,873,641 |
| Other BSEP Programs Reserve (3%) | | |
| BSEP Unallocated | \$ | 137,270 |
| BSEP Reserve (3%) | \$ | 887,730 |
| | | \$ 10,123,066 |
| Total | | \$ 12,704,655 |

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State, and local revenues for Adult Education programs. The fund is also used to account for the District's Adult Education expenditures. This fund has an ending fund balance of \$1,407,814.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate Child Development programs. Funds may be used only for expenditures for the operation of Child Development programs. This fund has an ending fund balance of \$400,533.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. This fund has an ending fund balance of \$150,000.

5. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund has an ending fund balance of \$9,825.

6. Special Reserve for Non-Capital Outlay Fund – Fund 17

The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$3,921,046. The amount held in this Special Reserve fund represents the General Fund's share of the 3% State required reserve. This amount, in addition to the parcel tax's share of the reserve requirement in the amount of \$1,102,902 meets the required reserve of \$45,023,948. Therefore, the District has fully met the State required reserve for economic uncertainties without reliance on parcel tax dollars for the General Fund's share.

7. Special Reserve Fund for Postemployment Benefits – Fund 20

This is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. After a one-time transfer of \$3.2 million to the General Fund, the ending fund balance totals \$8,885,696.

8. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. In 2019-20, expenditures for capital outlay totaled \$15,099,218 plus \$1,592,381 in other operating expenses, leaving an ending fund balance of \$86,834,355 in this fund.

9. Capital Facilities Fund - Fund 25

This fund is used primarily to account separately for moneys received from fees levied on development projects. This fund was established by the Board in 2017-18, to provide additional facilities to accommodate an increase in students generated by new development. Revenue totals \$1,479,353 with an ending fund balance of \$2,645,884.

10. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This fund has an ending fund balance of \$1,681.

11. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

12. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This fund has an ending fund balance of \$61,364.

13. Self-Insurance Fund – Fund 67

Self-Insurance Funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, and deductible property loss. The amount established for short and long-term liability to fully fund workers' compensation claims and general property liability claims based on actuarial report dated April, 2018 is \$9,653,000 for worker's compensation, and \$388,000 for general property liability. The ending fund balance is a negative \$2,323,429, after accruing the full long-term liability.

VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Unaudited Actuals as of June 30, 2020

| | Estimated Actuals FY 2019-20 | Unaudited Actuals FY 2019-20 | Variances | |
|--|------------------------------------|------------------------------------|------------------|----------|
| REVENUES: | | | | |
| LCFF Revenue Base Revenue | \$ 87,478,365 | \$ 87,557,910 | \$ 79,545 | |
| LCFF Supplemental Revenue | \$ 5,421,646 | \$ 5,414,629 | \$ (7,017) | |
| Total LCFF Revenue | \$ 92,900,011 | \$ 92,972,539 | \$ 72,528 | |
| State Aid - Prior Years | - | - | 0 | |
| Other State Revenues | 2,434,647 | 2,501,373 | 66,726 | |
| Local Revenues | 3,271,759 | 3,226,802 | (44,957) | |
| TOTAL REVENUES: | 98,606,417 | 98,700,714 | 94,296 | A |
| Other various adjustments | | | | |
| EXPENDITURES: | | | | |
| Certificated Salaries | 46,929,568 | 46,571,600 | 357,967 | |
| Classified Salaries | 14,562,826 | 14,623,801 | (60,976) | |
| Employee Benefits | 19,767,938 | 19,508,552 | 259,386 | |
| Books and Supplies | 1,674,458 | 1,227,046 | 447,412 | |
| Services & Operating Expenses | 11,070,331 | 10,294,477 | 775,854 | |
| Capital Outlay | 637,203 | 641,366 | (4,163) | |
| Direct Support/Indirect Cost | (3,189,561) | (2,807,335) | (382,226) | |
| TOTAL EXPENDITURES | 91,452,763 | 90,059,509 | 1,393,254 | B |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 7,153,655 | 8,641,205 | 1,487,550 | |
| OTHER FINANCING SOURCES AND USES: | | | | |
| Inter-fund Transfers Out | | | | |
| Transfer to Child Development Fund | (30,000) | - | 30,000 | |
| Transfer to Self Insurance Fund | (243,496) | (66,852) | 176,644 | |
| Transfer to Special Reserve Fund | | (181,748) | (181,748) | |
| Transfer to Cafeteria Fund | (835,030) | (734,521) | 100,509 | |
| Total Transfers Out | (1,108,526) | (983,121) | 125,405 | C |

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Unaudited Actuals as of June 30, 2020

| | Estimated Actuals FY 2019-20 | Unaudited Actuals FY 2019-20 | Variances | |
|---|------------------------------------|------------------------------------|---------------------|----------|
| Contributions In and Other Financing Sources | | | | |
| Fund 20 - Post Employment Benefits | 3,200,000 | 3,200,000 | 0 | |
| BSEP Contribution | 13,821,033 | 14,229,779 | 408,746 | |
| BSEP Direct Support | 551,200 | 567,882 | 16,682 | |
| BSEP Substitute Compensation | 247,600 | 255,077 | 7,477 | |
| Total Contributions In | 17,819,833 | 18,252,738 | 432,905 | D |
| Contributions Out | | | | |
| Special Education - (ADA) | (710,155) | (710,155) | 0 | |
| Special Education - State | (20,993,525) | (21,889,532) | (896,007) | |
| Special Education - Mental Health | (2,410,632) | (1,459,293) | 951,339 | |
| Total Contributions Out | (24,114,312) | (24,058,979) | 55,332 | E |
| Net Contributions | (6,294,479) | (5,806,241) | 488,238 | |
| TOTAL OTHER FINANCING SOURCES /USES | (7,403,005) | (6,789,362) | 613,643 | |
| NET INCREASE (DECREASE) IN FUND BALANCE | (249,350) | 1,851,843 | 2,101,193 | |
| BEGINNING FUND BALANCE | 2,289,344 | 2,289,344 | 0 | |
| ENDING FUND BALANCE | 2,039,995 | 4,141,188 | 2,101,193 | |
| Amount Committed and Assigned | 1,407,435 | 1,100,000 | (307,435) | |
| UNDESIGNATED FUND BALANCE | \$ 632,560 | \$ 3,041,188 | \$ 2,408,628 | |

COMPONENTS OF FUND BALANCE:

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
 Unaudited Actuals as of June 30, 2020

| | Estimated Actuals FY 2019-20 | Unaudited Actuals FY 2019-20 | Variances |
|---|------------------------------------|------------------------------------|-----------|
| Revolving Cash | 100,000 | 100,000 | |
| Economic Uncertainties - 3% | 307,435 | - | |
| LCAP Reserves | 1,000,000 | 1,000,000 | |
| Undesignated Fund Balance | 632,560 | 3,041,188 | |
| Required Amount for Economic Uncertainties - 3% | 3,969,421 | 3,921,046 | |
| Fund 17 Reserve Balance | 3,661,986 | 3,921,046 | |
| Fund 01 Reserve Balance | 307,435 | - | |
| AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT | \$ - | \$ - | |

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Unaudited Actuals as of June 30, 2020

Explanation of Significant Changes

| | | |
|----------|---|---------------------|
| A | Net impact of LCFF revenues, State Lottery revenues, and other State revenues exceeding projections. | \$ 94,296 |
| B | <u>Analysis of Budget to Actuals:</u> | |
| | <u>Programs:</u> | |
| | Home to School Transportation budget exceeded actuals | \$ 183,302 |
| | Special Education Transportation actuals exceeded budget | \$ (63,185) |
| | LCAP budget exceeded actuals | \$ 225,765 |
| | | <u>\$ 345,881</u> |
| | <u>Expenditures:</u> | |
| | Coronavirus related negotiated 5% differential and hourly monthly average payments transferred to Coronavirus Relief Fund | \$ 705,284 |
| | Budget exceeded actuals for sites, Transportation, Homeless, Cooking and Gardening, and LCAP. | \$ 447,412 |
| | City of Berkeley Boardroom lease budget exceeded actuals | \$ 88,100 |
| | Professional services budget exceeded actuals due to services related to Berkeley High School Health Center Nursing, Instruction Administration, Safety/Pupil, Pre-Employment, and Athletic Transportation. | \$ 220,508 |
| | Legal services budget exceeded actuals due to services related to Attendance and Social Work, Negotiations, General Legal Matters, and Plant Operations. | \$ 367,090 |
| | Transfer for Indirect Costs less than budget due to indirect budgeting assuming full spending of restricted funding and other funds. | \$ (382,226) |
| | Other various actual expenditures exceeding budget. | \$ (52,915) |
| | | <u>\$ 1,393,254</u> |
| C | Less than expected contribution to Child Development, Cafeteria funds, and Self Insurance Fund based on expenditures. | \$ 125,405 |
| D | Classroom Teacher Staffing exceeded projections resulting in an increase in BSEP contribution. | \$ 432,905 |
| E | Net decrease in contribution to Special Education program | \$ 55,332 |

GENERAL FUND

SUMMARY

**BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
UNAUDITED ACTUALS 2019-20**

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Total Unrestricted | Total Restricted | Total Fund |
|--|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|-----------------------|---------------------|--------------------|
| REVENUES: | | | | | | | | |
| Base LCFF Funding | 87,557,910 | | | | | 87,557,910 | 0 | 87,557,910 |
| Supplemental LCFF Funding | 5,414,629 | | | | | 5,414,629 | 0 | 5,414,629 |
| Total LCFF Funding | 92,972,539 | | | | | 92,972,539 | 0 | 92,972,539 |
| Special Property Tax Transfers | 0 | 684,868 | | | | 0 | 684,868 | 684,868 |
| Funding After Transfers | 92,972,539 | 684,868 | | | | 92,972,539 | 684,868 | 93,657,407 |
| Federal Revenues | 0 | 3,433,501 | | | | 0 | 3,433,501 | 3,433,501 |
| Other State Revenues | 2,501,373 | 11,827,485 | | | | 2,501,373 | 11,827,485 | 14,328,858 |
| Local Revenues | 3,226,802 | 9,850,003 | 6,391,888 | 0 | 32,453,914 | 42,072,604 | 9,850,003 | 51,922,607 |
| TOTAL REVENUES: | 98,700,714 | 25,795,857 | 6,391,888 | 0 | 32,453,914 | 137,546,516 | 25,795,857 | 163,342,373 |
| EXPENDITURES: | | | | | | | | |
| Certificated Salaries | 46,571,600 | 10,949,783 | 0 | 0 | 6,945,199 | 53,516,799 | 10,949,783 | 64,466,582 |
| Classified Salaries | 14,623,801 | 9,583,813 | 677,851 | 2,108,402 | 2,099,927 | 17,401,579 | 11,692,215 | 29,093,794 |
| Employee Benefits | 19,508,552 | 14,773,612 | 315,271 | 868,120 | 2,886,101 | 22,709,924 | 15,641,732 | 38,351,656 |
| Books and Supplies | 1,227,046 | 978,320 | 40,601 | 401,731 | 631,240 | 1,898,887 | 1,380,051 | 3,278,938 |
| Services & Operating Expenses | 10,294,477 | 15,607,217 | 287,328 | 1,361,699 | 1,227,173 | 11,808,978 | 16,968,916 | 28,777,894 |
| Capital Outlay | 641,366 | 1,401,937 | 0 | 66,310 | 0 | 641,366 | 1,468,247 | 2,109,613 |
| Other Outgo | 0 | 8,528 | 0 | 0 | 0 | 0 | 8,528 | 8,528 |
| Direct Support/Indirect Cost | (2,807,335) | 437,555 | 321,839 | 0 | 1,471,857 | (1,013,639) | 437,555 | (576,084) |
| TOTAL EXPENDITURES | 90,059,507 | 53,740,765 | 1,642,890 | 4,806,262 | 15,261,497 | 106,963,894 | 58,547,027 | 165,510,921 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 8,641,207 | (27,944,908) | 4,748,998 | (4,806,262) | 17,192,417 | 30,582,622 | (32,751,170) | (2,168,548) |

**BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
UNAUDITED ACTUALS 2019-20**

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Total Unrestricted | Total Restricted | Total Fund |
|---|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|-----------------------|---------------------|-------------|
| OTHER FINANCING SOURCES AND USES: | | | | | | | | |
| Inter-fund Transfers In | | | | | | | | |
| From Post Employment Benefit Reserve | 3,200,000 | | | | | 3,200,000 | 0 | 3,200,000 |
| Total Transfers In | 3,200,000 | 0 | 0 | 0 | 0 | 3,200,000 | 0 | 3,200,000 |
| Inter-fund Transfers Out | | | | | | | | |
| LCFF Transfer to Cafeteria Fund | (734,521) | | | | | (734,521) | 0 | (734,521) |
| Transfer to Cafeteria Fund | | | | | | 0 | 0 | 0 |
| Transfer to Self Insurance Fund | (66,852) | | | | | (66,852) | 0 | (66,852) |
| Transfer to Reserve Fund (17) | (181,748) | | | | | (181,748) | 0 | (181,748) |
| Retiree Benefit Transfer to Reserve Fund (20) | | (1,152,635) | | | | 0 | (1,152,635) | (1,152,635) |
| Total Transfers Out | (983,121) | (1,152,635) | 0 | 0 | 0 | (983,121) | (1,152,635) | (2,135,756) |
| Contributions In and Other Financing Sources | | | | | | | | |
| BSEP Contribution | 14,229,779 | | | | (14,229,779) | 0 | 0 | 0 |
| BSEP Direct Support | 567,882 | | | | (567,882) | 0 | 0 | 0 |
| BSEP Substitute Compensation | 255,077 | | | | (255,077) | 0 | 0 | 0 |
| Retiree Benefit Transfer | | 446,814 | | | | 0 | 446,814 | 446,814 |
| Total Contributions In and Other Financing Sources | 15,052,738 | 446,814 | 0 | 0 | (15,052,738) | 0 | 446,814 | 446,814 |
| Contributions Out | | | | | | | | |
| Special Education - Early Intervention | 0 | 0 | | | | 0 | 0 | 0 |
| Special Education - State | (22,599,687) | 22,599,687 | | | | (22,599,687) | 22,599,687 | 0 |
| Special Education Mental Health | (1,459,293) | 1,459,293 | | | | (1,459,293) | 1,459,293 | 0 |
| Inter-fund Transfer | | | (4,806,262) | 4,806,262 | | (4,806,262) | 4,806,262 | 0 |
| Total Contributions Out | (24,058,980) | 24,058,980 | (4,806,262) | 4,806,262 | 0 | (28,865,242) | 28,865,242 | 0 |

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
UNAUDITED ACTUALS 2019-20

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Total Unrestricted | Total Restricted | Total Fund |
|--|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|-----------------------|---------------------|-------------------|
| Net Contributions | (9,006,242) | 24,505,794 | (4,806,262) | 4,806,262 | (15,052,738) | (28,865,242) | 29,312,056 | 446,814 |
| TOTAL OTHER FINANCING SOURCES/USES | (6,789,363) | 23,353,159 | (4,806,262) | 4,806,262 | (15,052,738) | (26,648,363) | 28,159,421 | 1,511,058 |
| NET INCREASE (DECREASE) IN FUND BALANCE | 1,851,844 | (4,591,749) | (57,264) | 0 | 2,139,679 | 3,934,259 | (4,591,749) | (557,490) |
| BEGINNING FUND BALANCE | 2,289,344 | 5,869,256 | 1,361,513 | 0 | 9,260,728 | 12,911,585 | 5,869,256 | 18,780,841 |
| ENDING FUND BALANCE | 4,141,188 | 1,277,507 | 1,304,249 | 0 | 11,400,407 | 16,845,844 | 1,277,507 | 18,123,351 |

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|--|--|--|--|---|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019-20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 6/30/2020 | Unaudited Actuals 2019-20 As of 6/30/2020 |
| REVENUE LIMIT SOURCES/LCFF | | | | | | | |
| 8011 | State Aid - Base | \$27,492,851 | \$27,788,258 | \$32,361,494 | \$35,197,397 | \$35,175,268 | \$33,137,842 |
| 8011 | State Aid - Supplemental | \$5,038,890 | \$5,271,850 | \$5,529,057 | \$5,545,536 | \$5,421,646 | \$5,414,629 |
| 8012 | EPA | \$12,844,802 | \$11,583,060 | \$8,877,382 | \$8,465,095 | \$5,561,161 | \$5,658,233 |
| 8021 | Homeowners' Exemptions | \$215,489 | \$217,221 | \$215,287 | \$212,708 | \$212,602 | \$215,767 |
| 8029 | Other Subventions/In-Lieu Tax | \$0 | \$0 | \$15 | \$0 | \$15 | \$0 |
| 8041 | Secured Roll Taxes | \$29,301,797 | \$31,569,892 | \$33,615,360 | \$33,125,439 | \$35,401,684 | \$35,849,775 |
| 8042 | Unsecured Roll Taxes | \$1,447,585 | \$1,506,418 | \$1,619,895 | \$2,288,044 | \$2,337,419 | \$1,787,126 |
| 8043 | Prior Years' Taxes | (\$289,170) | (\$148,756) | (\$359,035) | (\$148,756) | (\$359,035) | (\$161,744) |
| 8044 | Supplemental Taxes | \$468,060 | \$903,696 | \$860,341 | \$886,773 | \$860,341 | \$933,403 |
| 8045 | Education Rev Aug Fund (ERAF) | \$8,843,456 | \$8,231,605 | \$8,658,541 | \$8,766,220 | \$7,833,361 | \$9,866,998 |
| 8047 | Community Redevelopment Funds | \$330,438 | \$362,611 | \$455,549 | \$362,611 | \$455,549 | \$440,146 |
| 8096 | Prop Tax Transfer to Charter | (\$2,323,521) | (\$2,082,888) | (\$1,640,238) | (\$1,655,037) | \$0 | \$0 |
| | Subtotal Revenue Limit Sources/LCFF | \$83,370,678 | \$85,202,668 | \$90,193,648 | \$93,046,030 | \$92,900,011 | \$93,142,177 |
| 8019 | State Aid - Prior Years | (\$186,920) | \$77,959 | \$0 | \$0 | \$0 | (\$169,638) |
| | Net Revenue Limit Sources/LCFF | \$83,183,758 | \$85,280,627 | \$90,193,648 | \$93,046,030 | \$92,900,011 | \$92,972,539 |
| FEDERAL REVENUE | | | | | | | |
| 8295 | Prior Year Federal Revenue | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 |
| OTHER STATE REVENUES | | | | | | | |
| 8550 | Mandated Cost Reimbursements | \$2,346,611 | \$1,714,933 | \$2,096,189 | \$393,822 | \$393,822 | \$393,822 |
| 8560 | State Lottery Revenue | \$1,497,960 | \$1,480,679 | \$1,625,042 | \$1,482,205 | \$1,482,205 | \$1,501,778 |
| 8565 | State Lottery Revenue Prior Year | \$0 | \$0 | \$23,681 | \$0 | \$0 | \$19,450 |
| 8590 | All Other State Revenues | \$0 | \$48,000 | \$27,821 | \$0 | \$558,620 | \$586,323 |
| 8599 | Prior Year State Revenues | \$0 | \$2,662 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$3,844,571 | \$3,246,275 | \$3,772,733 | \$1,876,027 | \$2,434,647 | \$2,501,373 |
| OTHER LOCAL REVENUES | | | | | | | |
| 8625 | Comm Redevel Funds not Subj | \$59,278 | \$51,801 | \$0 | \$0 | \$0 | \$152,036 |
| 8650 | Leases and Rentals | \$360,134 | \$459,900 | \$377,974 | \$408,800 | \$445,800 | \$447,143 |
| 8660 | Interest | \$112,653 | \$129,496 | \$242,653 | \$100,000 | \$240,000 | \$257,317 |
| 8675 | Transportation Fees from Indiv | \$380,466 | \$370,760 | \$333,399 | \$400,000 | \$400,000 | \$208,646 |
| 8677 | Interagency Services B/W LEAs | \$153,551 | \$110,126 | \$204,024 | \$0 | \$0 | \$94,071 |
| 8699 | All Other Local Revenues | \$1,445,249 | \$1,349,944 | \$1,358,877 | \$1,452,000 | \$2,185,959 | \$2,067,589 |
| | Subtotal | \$2,511,332 | \$2,472,027 | \$2,516,927 | \$2,360,800 | \$3,271,759 | \$3,226,802 |
| | TOTAL REVENUES | \$89,539,661 | \$90,999,628 | \$96,483,307 | \$97,282,857 | \$98,606,417 | \$98,700,714 |

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019-20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 6/30/2020 | Unaudited Actuals 2019-20 As of 6/30/2020 |
|------------------------------|------------------------------------|--|--|--|---|---|---|
| CERTIFICATED SALARIES | | | | | | | |
| 1102 | Teachers' Salaries | \$39,739,572 | \$37,006,963 | \$38,851,280 | \$37,135,092 | \$38,555,623 | \$38,635,539 |
| 1103 | Substitute Teachers' Illness | \$1,263,271 | \$1,242,871 | \$1,212,017 | \$1,180,634 | \$1,233,035 | \$860,010 |
| 1116 | Tchr Hourly/Daily/Subs | \$794,833 | \$792,898 | \$887,298 | \$693,209 | \$401,728 | \$497,094 |
| 1117 | Teacher Stipend | \$169,167 | \$407,169 | \$300,370 | \$260,837 | \$235,362 | \$316,211 |
| 1150 | Cash In Lieu | \$20,401 | \$21,898 | \$31,343 | \$25,007 | \$36,522 | \$16,914 |
| 1151 | Subs Cash In Lieu | \$36,921 | \$43,580 | \$37,680 | \$3,400 | \$3,400 | \$36,963 |
| 1202 | Certificated Support Salaries | \$1,772,019 | \$1,791,391 | \$1,828,730 | \$1,574,971 | \$1,647,358 | \$1,470,634 |
| 1203 | Certificated Pupil Support/Subs | \$0 | \$3,387 | \$0 | \$0 | \$0 | \$0 |
| 1216 | Hrly/Subs /Daily | \$2,459 | \$712 | \$554 | \$1,600 | \$1,640 | \$0 |
| 1217 | Certificated Pupil Support Stipend | \$0 | \$2,818 | \$0 | \$0 | \$20,566 | \$0 |
| 1302 | Cert Supv & Adm Monthly Sal | \$4,783,349 | \$4,674,930 | \$4,690,934 | \$4,232,798 | \$4,391,258 | \$4,408,814 |
| 1303 | Adm & Supv Sick Leave | \$0 | \$2,729 | \$577 | \$577 | \$591 | \$0 |
| 1306 | Adm & Supv Extra Duty | \$96,865 | \$16,823 | \$39,623 | \$115,810 | \$135,695 | \$1,989 |
| 1316 | Adm & Supv Subs | \$13,299 | \$12,965 | \$10,505 | \$6,600 | \$6,600 | \$81,694 |
| 1317 | Adm & Supv Stipend | \$63,558 | \$79,698 | \$91,384 | \$57,297 | \$62,297 | \$3,220 |
| 1350 | Cash In Lieu | \$378,475 | \$303,076 | \$263,909 | \$206,262 | \$190,849 | \$62,024 |
| 1902 | Other Certificated Salaries | \$5,493 | \$6,723 | \$6,036 | \$6,872 | \$7,043 | \$172,882 |
| 1916 | Other Certificated Hourly | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$6,992 |
| 1917 | Other Certificated Stipend | \$0 | \$0 | \$0 | \$0 | \$0 | \$600 |
| | Subtotal | \$49,139,681 | \$46,412,611 | \$48,258,710 | \$45,500,966 | \$46,929,568 | \$46,571,600 |
| CLASSIFIED SALARIES | | | | | | | |
| 2102 | Instr Aides Monthly Salary | \$221,884 | \$176,796 | \$180,400 | \$209,947 | \$173,697 | \$160,389 |
| 2103 | Instructional Aides Substitute | \$47 | \$0 | \$0 | \$450 | \$461 | \$0 |
| 2112 | Instructional Aides Overtime | \$0 | \$299 | \$0 | \$0 | \$0 | \$0 |
| 2116 | Instr Aides Hrly/Daily/Subs | \$21,358 | \$42,054 | \$36,713 | \$42,164 | \$12,716 | \$20,279 |
| 2117 | Stipend/Student Workers | \$122,898 | \$138,819 | \$154,893 | \$119,334 | \$132,334 | \$190,058 |
| 2146 | Tutors-Hrly | \$32,935 | \$53,203 | \$70,744 | \$58,500 | \$44,963 | \$45,356 |
| 2150 | Cash In Lieu | \$24,115 | \$26,096 | \$20,234 | \$14,952 | \$28,124 | \$19,634 |
| 2165 | Student Worker | \$0 | \$1,478 | \$6,615 | \$0 | \$2,448 | \$5,682 |
| 2182 | Instr Spec Monthly Sal | \$394,794 | \$353,152 | \$349,490 | \$422,448 | \$447,061 | \$469,882 |
| 2186 | Instr Spec Hourly | \$29,429 | \$22,445 | \$23,373 | \$0 | \$55,661 | \$35,150 |
| 2202 | Classified Support Salaries | \$4,978,655 | \$5,095,164 | \$5,242,249 | \$5,492,229 | \$5,298,170 | \$5,280,082 |
| 2203 | Classified Support Substitutes | \$84,560 | \$91,086 | \$50,070 | \$52,499 | \$53,011 | \$85,214 |
| 2212 | Class Support Overtime | \$584,370 | \$548,193 | \$538,821 | \$282,360 | \$461,820 | \$445,468 |
| 2216 | Class Support Hrly/Daily/Subs | \$641,740 | \$634,316 | \$538,431 | \$450,898 | \$443,600 | \$464,713 |
| 2250 | Cash In Lieu | \$139,623 | \$117,592 | \$101,578 | \$118,281 | \$123,333 | \$111,104 |
| 2265 | Student Worker | \$6,825 | \$8,340 | \$7,871 | \$0 | \$0 | \$390 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|-----------------------------------|--|--|--|---|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019-20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 6/30/2020 | Unaudited Actuals 2019-20 As of 6/30/2020 |
| 2302 | Classified Supervisor & Admin Sal | \$1,914,392 | \$1,838,562 | \$1,898,338 | \$2,060,765 | \$2,066,237 | \$2,005,630 |
| 2316 | Classified Supv-Hourly/Daily/Sub | \$61,021 | \$22,411 | \$27,057 | \$400 | \$25,410 | \$16,152 |
| 2317 | Classified Supv & Admin Stipend | \$0 | \$600 | \$600 | \$0 | \$0 | \$0 |
| 2350 | Cash In Lieu | \$25,914 | \$26,345 | \$16,867 | \$25,920 | \$25,920 | \$14,753 |
| 2402 | Clerical Tech & Off Staff Sal | \$3,498,269 | \$3,541,971 | \$3,703,854 | \$3,871,167 | \$3,668,028 | \$3,777,269 |
| 2403 | Clerical Tech & Off Sub | \$211,995 | \$172,217 | \$133,507 | \$155,873 | \$155,745 | \$104,750 |
| 2412 | Clerical Tech & Off Overtime | \$85,047 | \$82,412 | \$77,494 | \$91,092 | \$68,837 | \$79,334 |
| 2416 | Clerical Hrly/Daily/Subs | \$248,943 | \$250,521 | \$274,493 | \$173,346 | \$248,317 | \$237,393 |
| 2450 | Cash In Lieu | \$81,835 | \$89,737 | \$78,766 | \$79,913 | \$79,913 | \$85,940 |
| 2902 | Other Classified Salaries | \$388,165 | \$394,793 | \$583,091 | \$899,460 | \$887,295 | \$863,335 |
| 2903 | Other Classified Substitute | \$4,085 | \$8,778 | \$8,677 | \$0 | \$0 | \$14,813 |
| 2912 | Other Classified Monthly Salaries | \$241 | \$956 | \$11,044 | \$2,208 | \$9,263 | \$4,765 |
| 2916 | Other Class Subs/Daily/Hrly | \$252,035 | \$220,061 | \$115,316 | \$274,316 | \$359 | \$37,650 |
| 2950 | Cash In Lieu of Benefits | \$20,345 | \$18,374 | \$33,070 | \$22,202 | \$50,102 | \$48,618 |
| | Subtotal | \$14,075,518 | \$13,976,769 | \$14,283,655 | \$14,920,724 | \$14,562,826 | \$14,623,801 |
| EMPLOYEE BENEFITS | | | | | | | |
| 3101 | STRS - Certificated | \$6,019,556 | \$6,476,347 | \$7,536,021 | \$7,534,017 | \$7,867,649 | \$7,879,087 |
| 3102 | STRS - Classified | \$6,829 | \$9,838 | \$10,412 | \$0 | \$3,631 | \$8,805 |
| 3201 | PERS - Certificated | \$100,602 | \$98,643 | \$128,303 | \$80,318 | \$168,360 | \$162,615 |
| 3202 | PERS - Classified | \$1,585,629 | \$1,856,015 | \$2,139,268 | \$2,686,141 | \$2,560,058 | \$2,443,032 |
| 3301 | Medicare - Instructional | \$665,071 | \$626,005 | \$652,348 | \$661,067 | \$684,326 | \$590,803 |
| 3302 | Medicare - Non Instructional | \$197,661 | \$195,346 | \$199,857 | \$216,608 | \$211,639 | \$179,390 |
| 3311 | OASDI - Certificated | \$48,127 | \$44,166 | \$52,573 | \$21,484 | \$62,656 | \$52,697 |
| 3312 | OASDI - Classified | \$832,161 | \$827,958 | \$846,457 | \$919,756 | \$900,673 | \$868,817 |
| 3401 | Health & Welfare - Certificated | \$3,888,436 | \$3,578,458 | \$3,531,209 | \$3,935,010 | \$3,428,118 | \$3,374,983 |
| 3402 | Health & Welfare - Classified | \$1,909,744 | \$1,947,091 | \$1,998,013 | \$2,631,912 | \$2,026,112 | \$1,974,643 |
| 3501 | SUI - Certificated | \$25,848 | \$26,939 | \$28,123 | \$26,601 | \$27,756 | \$9,627 |
| 3502 | SUI - Classified | \$8,174 | \$8,112 | \$8,304 | \$8,670 | \$8,550 | \$3,905 |
| 3601 | Workers Comp - Certificated | \$1,001,517 | \$952,210 | \$988,718 | \$932,778 | \$967,817 | \$956,582 |
| 3602 | Workers Comp - Classified | \$288,986 | \$287,177 | \$293,642 | \$305,074 | \$299,424 | \$300,946 |
| 3701 | Retiree Benefits - Certificated | \$1,301,140 | \$913,668 | \$958,734 | \$1,001,719 | \$431,833 | \$519,527 |
| 3702 | Retiree Benefits - Classified | \$311,539 | \$244,039 | \$246,908 | \$296,691 | \$119,335 | \$183,092 |
| | Subtotal | \$18,191,019 | \$18,092,010 | \$19,618,889 | \$21,237,846 | \$19,767,938 | \$19,508,552 |
| BOOKS AND SUPPLIES | | | | | | | |
| 4100 | Apprv Texts & Core Curr Materials | \$149,049 | \$169,571 | \$127,078 | \$147,783 | \$97,783 | \$81,914 |
| 4200 | Books - Other Reference Materials | \$431 | (\$856) | \$7,664 | \$1,745 | \$1,845 | \$314 |
| 4300 | Materials and Supplies | \$563,673 | \$622,005 | \$688,428 | \$580,755 | \$540,142 | \$335,496 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|----------------------------------|--|--|--|---|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019-20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 6/30/2020 | Unaudited Actuals 2019-20 As of 6/30/2020 |
| 4350 | Other Supplies | \$916,202 | \$771,893 | \$773,024 | \$927,731 | \$696,302 | \$596,348 |
| 4355 | Disaster Prep Supplies | \$0 | \$0 | \$0 | \$2,500 | \$2,500 | \$0 |
| 4380 | Unallocated Exp/Placeholder | \$0 | \$0 | \$0 | \$284,447 | \$47,368 | \$0 |
| 4400 | Equipment \$500 to \$5,000 | \$217,284 | \$111,178 | \$64,789 | \$167,823 | \$150,009 | \$115,261 |
| 4600 | Fuel Gasoline | \$10,787 | \$8,458 | \$16,495 | \$9,000 | \$34,000 | \$31,469 |
| 4610 | Fuel Natural Gas | \$25,217 | \$26,570 | \$10,189 | \$42,308 | \$27,308 | \$11,221 |
| 4620 | Fuel Diesel | \$75,818 | \$99,102 | \$105,304 | \$89,200 | \$77,200 | \$55,022 |
| | Subtotal | \$1,958,460 | \$1,807,920 | \$1,792,971 | \$2,253,292 | \$1,674,458 | \$1,227,046 |
| SERVICES, OTHER OPERATING EXPENSES | | | | | | | |
| 5100 | Service Contracts above \$25,000 | \$0 | \$14,166 | \$4,273 | \$40,000 | \$54,014 | \$22,750 |
| 5200 | Travel & Conferences | \$196,612 | \$190,428 | \$149,775 | \$115,668 | \$120,398 | \$77,228 |
| 5300 | Dues and Memberships | \$52,367 | \$38,234 | \$48,164 | \$51,829 | \$51,696 | \$32,956 |
| 5400 | Insurance | \$741,489 | \$707,573 | \$794,882 | \$712,338 | \$876,438 | \$878,880 |
| 5510 | Water/Sewage | \$542,717 | \$523,213 | \$599,473 | \$549,519 | \$722,609 | \$796,554 |
| 5520 | Natural Gas | \$267,550 | \$479,529 | \$395,449 | \$238,385 | \$381,385 | \$336,348 |
| 5530 | Storm Drains | \$61,450 | \$61,450 | \$61,450 | \$61,450 | \$61,450 | \$0 |
| 5540 | Garbage | \$377,012 | \$414,132 | \$442,868 | \$391,612 | \$391,612 | \$343,263 |
| 5550 | Electricity | \$1,517,256 | \$1,623,196 | \$1,573,843 | \$1,462,300 | \$1,506,210 | \$1,608,161 |
| 5570 | Alarm Service | \$43,003 | \$29,579 | \$33,313 | \$50,000 | \$45,856 | \$34,367 |
| 5600 | Rental, Leases & Repairs | \$424,805 | \$413,866 | \$406,635 | \$527,763 | \$545,274 | \$406,108 |
| 5620 | Maintenance Contracts | \$707,581 | \$629,066 | \$758,435 | \$708,245 | \$700,229 | \$717,094 |
| 5711 | Field Trips | (\$49,671) | (\$73,626) | (\$34,350) | (\$51,088) | (\$69,031) | (\$42,906) |
| 5712 | Central Printing - Xerox | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) |
| 5750 | Dir Costs for Interfund Svcs | \$0 | \$0 | \$1,330 | \$0 | (\$43,218) | (\$43,218) |
| 5751 | Field Trips, Interfund | (\$7,471) | (\$10,677) | (\$5,717) | (\$26,761) | (\$14,100) | (\$689) |
| 5752 | Central Printing - Xerox | (\$10,500) | (\$10,500) | (\$10,500) | (\$9,500) | (\$9,500) | (\$9,500) |
| 5753 | Offsites Printing - Copiers | (\$9,400) | (\$9,400) | (\$9,400) | (\$3,000) | (\$3,000) | (\$3,000) |
| 5759 | Work Order Changes | (\$25,508) | (\$32,074) | (\$33,668) | (\$69,500) | (\$49,500) | (\$29,992) |
| 5800 | Contract Services | \$2,880,552 | \$2,943,311 | \$3,609,813 | \$2,988,934 | \$3,372,073 | \$3,151,565 |
| 5814 | QSS Support/Training | \$87,244 | \$84,780 | \$45,395 | \$85,730 | \$93,530 | \$93,264 |
| 5820 | Outside Printing | \$143 | \$4,155 | \$0 | \$6,578 | \$6,578 | \$0 |
| 5829 | Legal Fees | \$749,437 | \$551,473 | \$443,323 | \$570,000 | \$770,000 | \$402,910 |
| 5830 | Election Expense | \$241,900 | \$0 | \$0 | \$0 | \$1,000,000 | \$1,000,000 |
| 5831 | Audit Expense | \$64,000 | \$66,000 | \$68,000 | \$69,000 | \$69,000 | \$68,000 |
| 5839 | Bank Fees | \$25,850 | \$32,073 | \$33,238 | \$22,900 | \$22,900 | \$72 |
| 5840 | Special Ed Settlement | \$0 | \$0 | \$63,167 | \$11,500 | \$23,168 | \$24,983 |
| 5880 | Unallocated Expense Reserve | \$0 | \$0 | \$0 | \$17,317 | \$17,317 | \$0 |
| 5910 | Postage/Mailing | \$88,771 | \$72,787 | \$94,615 | \$87,296 | \$87,296 | \$64,588 |
| 5920 | Cell Phone | \$20,002 | \$35,427 | \$42,839 | \$58,700 | \$57,965 | \$39,978 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|--|--|--|--|---|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019-20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 6/30/2020 | Unaudited Actuals 2019-20 As of 6/30/2020 |
| 5930 | Telephone | \$167,626 | \$114,760 | \$169,376 | \$126,000 | \$186,000 | \$224,231 |
| 5940 | Internet Service | \$106,764 | \$111,105 | \$99,780 | \$102,900 | \$103,780 | \$103,780 |
| 5950 | Postage-Interfund | (\$3,300) | (\$4,773) | (\$5,531) | (\$4,800) | (\$4,800) | \$0 |
| | Subtotal | \$9,254,982 | \$8,995,956 | \$9,836,974 | \$8,888,018 | \$11,070,331 | \$10,294,477 |
| | CAPITAL OUTLAY | | | | | | |
| 6200 | Buildings & Improvements of Buildings | \$12,019 | \$6,100 | \$0 | \$0 | \$0 | \$0 |
| 6400 | Equipment | \$490,280 | \$389,330 | \$39,156 | \$58,450 | \$637,203 | \$641,366 |
| | Subtotal | \$502,299 | \$395,430 | \$39,156 | \$58,450 | \$637,203 | \$641,366 |
| | DIRECT SUPPORT/INDIRECT COSTS | | | | | | |
| 7340 | Interprogram Indirect Costs | (\$2,284,120) | (\$2,250,999) | (\$2,370,486) | (\$2,398,733) | (\$2,523,639) | (\$2,231,251) |
| 7350 | Interfund Direct Support Costs | (\$50,882) | (\$50,881) | (\$50,882) | (\$50,882) | \$0 | \$0 |
| 7390 | Interfund Indirect Costs | (\$657,579) | (\$648,763) | (\$609,966) | (\$635,970) | (\$665,922) | (\$576,084) |
| | Subtotal | (\$2,992,581) | (\$2,950,643) | (\$3,031,333) | (\$3,085,585) | (\$3,189,561) | (\$2,807,335) |
| | TOTAL EXPENDITURES | \$90,129,379 | \$86,730,054 | \$90,799,021 | \$89,793,711 | \$91,452,763 | \$90,059,509 |
| | OTHER FINANCING SOURCES AND USES | | | | | | |
| | InterFund Transfers Out | | | | | | |
| 7619 | To: Fund 11 - SBX3 4/LCFF/Older Adults | \$100,000 | \$70,000 | \$60,000 | \$0 | \$0 | \$0 |
| 7619 | To: Fund 12 - Child Dev | \$312,925 | \$36,767 | \$0 | \$30,000 | \$30,000 | \$0 |
| 7619 | To: Fund 12 - Preschool Prog Subsidy | \$127,404 | \$127,404 | \$0 | \$0 | \$0 | \$0 |
| 7619 | To: Fund 13 - LCFF Transfer Cafeteria Fund | \$732,542 | \$848,497 | \$632,542 | \$835,030 | \$835,030 | \$734,521 |
| 7619 | To: Fund 13 - Cafeteria Fund | \$267,458 | \$150,000 | \$0 | \$0 | \$0 | \$0 |
| 7619 | To: Fund 17 - Special Reserve | \$168,244 | \$120,814 | \$0 | \$0 | \$0 | \$181,748 |
| 7619 | To: Fund 67 - Self Insurance | \$243,496 | \$243,496 | \$297,730 | \$243,496 | \$243,496 | \$66,852 |
| | Subtotal | \$1,952,069 | \$1,596,978 | \$990,272 | \$1,108,526 | \$1,108,526 | \$983,121 |
| | Contributions | | | | | | |
| 8919 | Fund 20 - Post Employment Benefits | \$0 | \$0 | \$0 | \$0 | \$3,200,000 | \$3,200,000 |
| 8981 | BSEP Contribution | \$14,477,072 | \$13,538,036 | \$13,977,541 | \$13,629,958 | \$13,821,033 | \$14,229,779 |
| 8982 | BSEP Direct Support | \$395,051 | \$373,335 | \$388,695 | \$551,200 | \$551,200 | \$567,882 |
| 8983 | BSEP Substitute Compensation | \$253,898 | \$242,498 | \$254,345 | \$247,600 | \$247,600 | \$255,077 |
| | Subtotal | \$15,126,021 | \$14,153,869 | \$14,620,580 | \$14,428,758 | \$17,819,833 | \$18,252,738 |
| 8980 | Contributions - Unrestricted | | | | | | |
| | - 6500 - Special Education | (\$16,136,472) | (\$17,753,104) | (\$20,148,098) | (\$18,418,137) | (\$21,703,680) | (\$22,599,687) |
| | - 6512 - Spe Ed Mental Health | (\$521,126) | (\$729,303) | (\$769,570) | (\$454,784) | (\$2,410,632) | (\$1,459,293) |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|--|--|--|--|---|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019-20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 6/30/2020 | Unaudited Actuals 2019-20 As of 6/30/2020 |
| | Other Contributions - Prior Year Balances | (\$1,422) | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | (\$16,659,021) | (\$18,482,407) | (\$20,917,667) | (\$18,872,921) | (\$24,114,312) | (\$24,058,979) |
| | TOTAL OTHER FINANCING SOURCES/USES | (\$3,485,069) | (\$5,925,516) | (\$7,287,359) | (\$5,552,689) | (\$7,403,005) | (\$6,789,362) |
| | SURPLUS / (DEFICIT) | (\$4,074,788) | (\$1,655,942) | (\$1,603,072) | \$1,936,457 | (\$249,350) | \$1,851,843 |
| | BEGINNING FUND BALANCE | \$9,623,147 | \$5,548,359 | \$3,892,417 | \$2,289,344 | \$2,289,344 | \$2,289,344 |
| | ENDING FUND BALANCE | \$5,548,359 | \$3,892,417 | \$2,289,344 | \$4,225,801 | \$2,039,995 | \$4,141,188 |
| | Designations of Ending Fund Balance | | | | | | |
| 9130 | Revolving Cash Fund | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| 9770 | Designated: | | | | | | |
| | - Reserve for BCCE Negotiations | \$0 | \$0 | \$0 | \$0 | | |
| | - EIA Replacement Fund Carryover (Res0791) | \$0 | \$0 | \$0 | \$0 | | |
| | - Supplemental Grant LCAP (Res0500) | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| | - LCAP Reserves Carryover | \$0 | \$325,410 | \$427,027 | \$0 | | |
| | - 3% Salary Bonus FY16-17 | \$0 | \$0 | \$0 | \$0 | | |
| | - Commitment for Common Core FY16-17 | \$0 | \$0 | \$0 | \$0 | | |
| | - Commitment for BSEP Program Support | \$416,168 | \$0 | \$0 | \$0 | | |
| | - Reserve for Economic Uncertainty | \$0 | \$0 | \$0 | \$0 | \$307,435 | |
| | - Unrestricted Ending Fund Balance | \$4,032,191 | \$2,467,007 | \$523,929 | \$3,125,801 | \$632,560 | \$3,041,188 |
| | ENDING FUND BALANCE | \$5,548,359 | \$3,892,417 | \$2,289,344 | \$4,225,801 | \$2,039,995 | \$4,141,188 |
| | Economic Uncertainties 3.0% | \$3,443,691 | \$3,599,848 | \$3,900,375 | \$3,546,371 | \$3,969,421 | \$3,921,046 |
| | Less Fund 17 Balance | \$3,443,691 | \$3,599,848 | \$3,661,986 | \$3,546,371 | \$3,661,986 | \$3,921,046 |
| | Less Fund 01 Reserve | \$0 | \$0 | \$238,389 | \$0 | \$307,435 | |
| | Amount (Short) of 3% Reserve | \$0 | \$0 | \$0 | (\$0) | \$0 | \$0 |

GENERAL FUND

TRANSPORTATION

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|--|---------------------------------------|--|--|--|---|--|--|
| FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019/20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 06/30/2020 | Unaudited Actuals 2019-20 As of 06/30/2020 |
| OTHER LOCAL REVENUES | | | | | | | |
| 8675 | Transportation Fees from Indiv | \$380,466 | \$370,760 | \$333,399 | \$400,000 | \$400,000 | \$208,646 |
| 8699 | All Other Local Revenues | | | | | \$640,859 | \$640,859 |
| | Subtotal | \$380,466 | \$370,760 | \$333,399 | \$400,000 | \$1,040,859 | \$849,505 |
| OTHER FINANCING SOURCES AND USES | | | | | | | |
| CONTRIBUTIONS | | | | | | | |
| 8980 | Contributions - Unrestricted | \$2,481,554 | \$2,218,944 | \$1,812,467 | \$1,923,646 | \$1,915,068 | \$1,950,791 |
| 8990 | Contributions - Restricted-Field Trip | \$0 | \$0 | \$0 | \$27,671 | \$27,671 | \$0 |
| | Subtotal | \$2,481,554 | \$2,218,944 | \$1,812,467 | \$1,951,317 | \$1,942,739 | \$1,950,791 |
| | TOTAL REVENUES | \$2,862,020 | \$2,589,704 | \$2,145,867 | \$2,351,317 | \$2,983,598 | \$2,800,295 |
| CLASSIFIED SALARIES | | | | | | | |
| 2202 | Classified Support Salaries | \$1,109,141 | \$1,122,212 | \$1,182,594 | \$1,187,995 | \$1,135,579 | \$1,166,071 |
| 2212 | Class Support Overtime | \$204,645 | \$172,448 | \$113,962 | \$68,459 | \$70,170 | \$88,270 |
| 2216 | Class Support Hrly/Daily/Subs | \$212,217 | \$210,477 | \$139,355 | \$124,707 | \$110,753 | \$105,314 |
| 2250 | Cash In Lieu | \$19,623 | \$6,560 | \$14,057 | \$7,487 | \$12,539 | \$15,489 |
| 2302 | Classified Supervisor & Admin Sal | \$263,883 | \$254,560 | \$269,307 | \$276,192 | \$290,873 | \$286,082 |
| 2316 | Classified Supv-Hourly/Daily/Sub | \$494 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2402 | Clerical Tech & Off Staff Sal | \$95,948 | \$83,599 | \$38,322 | \$41,256 | \$42,287 | \$37,870 |
| 2412 | Clerical Tech & Off Overtime | \$0 | \$0 | \$65 | \$0 | \$0 | \$0 |
| 2416 | Clerical Hrly/Daily/Subs | \$0 | \$6,196 | \$0 | \$13,709 | \$4,052 | \$0 |
| 2450 | Cash In Lieu | \$0 | \$0 | \$0 | \$0 | \$0 | \$614 |
| | Subtotal | \$1,905,951 | \$1,856,052 | \$1,757,662 | \$1,719,805 | \$1,666,253 | \$1,699,710 |
| EMPLOYEE BENEFITS | | | | | | | |
| 3102 | STRS - Classified | \$5,551 | \$6,419 | \$6,434 | \$0 | \$0 | \$2,794 |
| 3202 | PERS - Classified | \$211,111 | \$236,118 | \$267,415 | \$312,124 | \$304,351 | \$290,675 |
| 3302 | Medicare - Non Instructional | \$27,075 | \$26,104 | \$24,645 | \$25,576 | \$24,330 | \$22,200 |
| 3312 | OASDI - Classified | \$113,018 | \$108,886 | \$102,732 | \$109,356 | \$104,030 | \$100,113 |

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Version 2

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|--|--------------------------------|--|--|--|---|--|--|
| FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019/20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 06/30/2020 | Unaudited Actuals 2019-20 As of 06/30/2020 |
| 3402 | Health & Welfare - Classified | \$315,117 | \$317,141 | \$316,632 | \$353,439 | \$302,812 | \$297,865 |
| 3502 | SUI - Classified | \$1,115 | \$1,077 | \$1,020 | \$1,022 | \$973 | \$469 |
| 3602 | Workers Comp - Classified | \$39,412 | \$38,049 | \$36,042 | \$36,158 | \$34,397 | \$34,844 |
| 3702 | Retiree Benefits - Classified | \$40,293 | \$30,497 | \$30,300 | \$34,625 | \$13,245 | \$19,875 |
| | Subtotal | \$752,692 | \$764,291 | \$785,220 | \$872,300 | \$784,138 | \$768,834 |
| BOOKS AND SUPPLIES | | | | | | | |
| 4300 | Materials and Supplies | \$266,481 | \$166,874 | \$159,873 | \$210,000 | \$193,000 | \$98,170 |
| 4350 | Other Supplies | \$776 | \$673 | \$0 | \$1,000 | \$1,000 | \$118 |
| 4400 | Equipment \$500 to \$5,000 | \$15,828 | \$5,935 | \$3,613 | \$10,000 | \$5,000 | \$2,782 |
| 4600 | Fuel Gasoline | \$10,787 | \$8,458 | \$16,495 | \$9,000 | \$34,000 | \$31,469 |
| 4610 | Fuel Natural Gas | \$25,217 | \$26,570 | \$10,189 | \$42,308 | \$27,308 | \$11,221 |
| 4620 | Fuel Diesel | \$75,818 | \$99,102 | \$105,304 | \$89,200 | \$77,200 | \$55,022 |
| | Subtotal | \$394,907 | \$307,612 | \$295,475 | \$361,508 | \$337,508 | \$198,782 |
| SERVICES, OTHER OPERATING SUPPLIES | | | | | | | |
| 5200 | Travel & Conferences | \$4,282 | \$4,033 | \$3,309 | \$5,000 | \$3,000 | \$0 |
| 5300 | Dues and Memberships | \$0 | \$75 | \$0 | \$500 | \$500 | \$0 |
| 5600 | Rental, Leases & Repairs | \$178,552 | \$156,167 | \$91,297 | \$255,267 | \$201,267 | \$102,131 |
| 5710 | Direct Costs for Transf of Svc | (\$770,000) | (\$770,000) | (\$770,000) | (\$770,000) | (\$573,546) | (\$573,546) |
| 5711 | Field Trips | (\$71,474) | (\$100,114) | (\$45,307) | (\$90,392) | (\$93,335) | (\$45,264) |
| 5712 | Central Printing - Xerox | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 5751 | Field Trips, Interfund | (\$7,471) | (\$10,677) | (\$5,717) | (\$26,761) | (\$14,100) | (\$689) |
| 5759 | Work Order Changes | (\$25,508) | (\$32,074) | (\$33,668) | (\$69,500) | (\$49,500) | (\$29,992) |
| 5800 | Contract Services | \$66,049 | \$46,392 | \$40,086 | \$36,105 | \$73,069 | \$35,656 |
| 5910 | Postage/Mailing | \$788 | \$1,142 | \$379 | \$2,054 | \$2,054 | \$192 |
| 5920 | Cell Phone | \$2,409 | \$2,525 | \$2,981 | \$3,800 | \$3,800 | \$2,115 |
| | Subtotal | (\$621,373) | (\$701,531) | (\$715,640) | (\$652,927) | (\$445,791) | (\$508,396) |
| CAPITAL OUTLAY | | | | | | | |
| 6400 | Equipment | \$429,842 | \$363,282 | \$23,151 | \$50,631 | \$641,490 | \$641,366 |

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Version 2

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|--|--|--|--|--|---|--|--|
| FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2016-17 As of 06/30/2017 | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Adopted Budget 2019/20 As of 06/26/2019 | Estimated Actuals 2019-20 As of 06/30/2020 | Unaudited Actuals 2019-20 As of 06/30/2020 |
| | Subtotal | \$429,842 | \$363,282 | \$23,151 | \$50,631 | \$641,490 | \$641,366 |
| | | | | | | | |
| OTHER FINANCING SOURCES AND USES | | | | | | | |
| | InterFund Transfers Out | | | | | | |
| 7612 | To: Fund 20 - Post Employment Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | |
| | TOTAL EXPENDITURES | \$2,862,020 | \$2,589,706 | \$2,145,867 | \$2,351,317 | \$2,983,598 | \$2,800,295 |
| | | | | | | | |
| | SURPLUS / (DEFICIT) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | |
| | BEGINNING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | |
| | ENDING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Account classifications selected
FD RESC LOC Y BA OBJT GOAL FUNC DDF

01-0230-??-?-?-?-??-??-??-??-??-??

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Field ranges selected
FI RANGE

Primary sort/rollup levels: FD
Income summary level: 4
Expense summary level: 4
Data source: GLSTEX Standard Extract
Report template: /var/opt/qss/data/CTFAR300: 12/16/2018 20:12:34
Budget type: A Approved
Include budget transfers: A Approved Only
Exclude Pre-encumbrances: N
Use Reference Values: N
Restricted Fld Nbr: 02 RESOURCE
Separation Option: No Separation of Restricted and UnRestricted
Extraction Type: Restricted and UnRestricted
Report prepared: 09/01/2020 13:55:55

SPECIAL EDUCATION

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures

SPECIAL EDUCATION

| SACS RESC | SACS OBJ | Description | Audited Actuals 2016-17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-2020 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|------------------------------|-------------|---|--|--|--|---|--|--|
| REVENUE | | | | | | | | |
| 3310 | 8181 | Special Ed - IDEA Basic Grant Entitlement | 1,599,513 | 1,600,032 | 1,781,717 | 1,712,997 | 1,803,451 | 1,830,091 |
| 3310 | 8990 | Special Ed - IDEA Basic Grant Entitlement | (261,318) | 0 | 0 | 0 | 0 | 0 |
| 3312 | 8990 | Coordinated Early Intervention | 261,318 | 0 | 0 | 0 | 0 | 0 |
| 3315 | 8182 | Special Ed - IDEA Preschool Entitlement | 36,750 | 42,520 | 35,650 | 42,112 | 43,923 | 44,087 |
| 3320 | 8182 | Special Ed - IDEA Preschool Local Entitlement | 105,859 | 120,014 | 0 | 0 | 0 | 0 |
| 3327 | 8182 | Special Ed - Mental Health Fed | 108,407 | 106,909 | 108,731 | 108,731 | 107,811 | 109,530 |
| 3385 | 8182 | Special Ed - IDEA Early Intervention | 0 | 0 | 6,461 | 3,046 | 12,793 | 12,793 |
| 3410 | 8290 | Special Ed - TPP | 91,533 | 84,657 | 87,040 | 116,306 | 116,306 | 75,457 |
| 5640 | 8290 | Special Ed - Medical Billing Option | 138,551 | 196,483 | 173,454 | 150,000 | 169,800 | 121,705 |
| 6500 | 8097 | Special Ed - Property Taxes Transfers | 535,089 | 600,312 | 628,740 | 634,462 | 633,669 | 684,868 |
| 6500 | 8599 | Prior Year State Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| 6500 | 8699 | Special Ed - Local Revenue | (3) | 7,104 | 525 | 0 | 20,000 | 66,000 |
| 6500 | 8791 | Special Ed - Apportionment | 4,563,949 | 4,437,720 | 4,781,575 | 4,876,093 | 4,871,487 | 4,886,743 |
| 6512 | 8590 | Special Ed - Mental Health | 565,784 | 795,026 | 591,537 | 589,746 | 608,945 | 611,353 |
| 6512 | 8599 | Prior Year State Revenue | 0 | 0 | 0 | 0 | 0 | (4,538) |
| 6515 | 8590 | Special Ed - Infant Discretionary | (329) | 0 | 557 | 263 | 1,326 | 0 |
| 6520 | 8590 | Special Ed - Workability I | 84,520 | 85,430 | 80,395 | 85,200 | 85,200 | 85,200 |
| 6520 | 8599 | Special Ed - Workability I | 0 | 0 | 4,805 | 0 | 0 | 0 |
| 9171 | 8699 | Special Ed - Oakland Unified Speech & Lang | 72,988 | 78,388 | 68,566 | 47,915 | 47,915 | 0 |
| | | Total Revenue | 7,902,611 | 8,154,595 | 8,349,752 | 8,366,871 | 8,522,626 | 8,523,289 |
| EXPENDITURES | | | | | | | | |
| Certificated Salaries | | | | | | | | |
| 1102 | | Teachers' Monthly Salaries | 5,981,109 | 5,887,242 | 6,264,588 | 6,327,948 | 6,505,777 | 6,386,199 |
| 1103 | | Substitute Teachers Illness | 70,669 | 88,732 | 100,251 | 44,843 | 83,183 | 88,183 |
| 1106 | | Teacher Extra Duty/Curr Dv | 3,203 | 1,544 | 7,622 | 9,588 | 6,884 | 1,303 |
| 1116 | | Teachers Hourly/Daily/ Subs Other | 80,279 | 84,290 | 152,706 | 66,043 | 94,415 | 245,700 |
| 1117 | | Teachers Stipend | 0 | 1,000 | 0 | 50 | 15,086 | 15,086 |
| 1202 | | Certificated Pupil Support Salaries | 1,091,396 | 1,022,416 | 1,111,933 | 1,232,023 | 1,297,041 | 1,242,085 |
| 1203 | | Certificated Pupil Support - Subs | 1,393 | 1,115 | 36,933 | 1,000 | 101,271 | 91,307 |
| 1216 | | Certificated Pupil Support - Hrly/Daily/Subs | 82,458 | 99,099 | 40,766 | 8,000 | 1,349 | 1,977 |
| 1302 | | Certificated Supervisor & Adm Salaries | 655,046 | 640,246 | 680,167 | 660,586 | 622,626 | 686,780 |
| 1316 | | Adm & Supv - Subs | 0 | 0 | 0 | 50 | 0 | 0 |
| 1317 | | Adm & Supv - Stipend | 3,000 | 0 | 0 | 0 | 0 | 0 |
| 1350 | | Cash in Lieu of Benefits | 13,772 | 11,007 | 23,057 | 23,147 | 17,211 | 17,211 |
| 1902 | | Other Certificated Monthly Salaries | 58,395 | 58,098 | 58,948 | 59,146 | 57,960 | 46,812 |
| | | Total Certificated Salaries | 8,040,720 | 7,894,789 | 8,476,972 | 8,432,424 | 8,802,803 | 8,822,643 |

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures

SPECIAL EDUCATION

| SACS RESC | SACS OBJ | Description | Audited Actuals 2016-17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-2020 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|----------------------------|-------------|---|--|--|--|---|--|--|
| Classified Salaries | | | | | | | | |
| | 2102 | Instructional Aides Monthly Salary | 3,194,831 | 3,144,729 | 3,499,398 | 3,874,453 | 3,774,016 | 3,730,744 |
| | 2103 | Instructional Aides Substitute | 173,707 | 143,708 | 125,179 | 61,512 | 291,447 | 359,755 |
| | 2112 | Instructional Aides overtime | 176 | 166 | 12,670 | 2,000 | 9,522 | 10,855 |
| | 2116 | Instructional Aides Hrly/Daily/Sub/Others | 652,572 | 879,667 | 638,804 | 506,354 | 107,892 | 232,547 |
| | 2150 | Cash In Lieu of Benefits | 171,593 | 167,737 | 147,710 | 151,379 | 137,920 | 139,594 |
| | 2202 | Classified Support Monthly Salary | 463,711 | 524,783 | 655,275 | 679,954 | 736,793 | 787,168 |
| | 2212 | Classified Support Overtime | 0 | 226 | 0 | 0 | 0 | 0 |
| | 2216 | Classified Support Hrly/Daily | 15,762 | 20,433 | 12,243 | 22,280 | 10,782 | 14,998 |
| | 2250 | Cash In Lieu | (794) | 2,914 | 9,089 | 9,122 | 30,207 | 27,698 |
| | 2402 | Clerical Tech & Off Staff Salaries | 286,466 | 281,425 | 259,358 | 287,500 | 309,278 | 311,680 |
| | 2403 | Clerical Tech & Office Staff Substitutes | 0 | 0 | 10,073 | 0 | 4,252 | 4,359 |
| | 2412 | Clerical Tech & Office Staff overtime | 0 | 0 | 113 | 0 | 8,261 | 11,714 |
| | 2416 | Clerical Tech & Off Staff - Hrly/Subs | 10,706 | 14,444 | 25,463 | 22,966 | 5,854 | 5,959 |
| | 2450 | Cash In Lieu of Benefits | 3,495 | 3,632 | 3,715 | 3,721 | 2,688 | 1,844 |
| | 2917 | Stipend / Student Workers | 25,034 | 33,033 | 19,157 | 52,371 | 52,204 | 31,419 |
| | | Total Classified Salaries | 4,997,258 | 5,216,897 | 5,418,246 | 5,673,612 | 5,481,116 | 5,670,334 |
| Benefits | | | | | | | | |
| | 3101 | STRS - Certificated | 972,983 | 1,084,563 | 1,311,121 | 1,357,970 | 1,478,941 | 1,464,358 |
| | 3102 | STRS - Classified | 404 | 2,050 | 93 | 0 | 193 | 1,555 |
| | 3201 | PERS - Certificated | 18,710 | 20,577 | 28,896 | 18,050 | 9,396 | 12,612 |
| | 3202 | PERS - Classified | 533,240 | 612,403 | 796,220 | 841,666 | 1,035,653 | 942,464 |
| | 3301 | Medicare - Certificated | 108,967 | 110,027 | 115,527 | 120,513 | 122,411 | 116,465 |
| | 3302 | Medicare - Classified | 70,189 | 73,336 | 75,985 | 72,887 | 77,503 | 64,735 |
| | 3311 | FICA - Certificated | 7,935 | 8,190 | 10,823 | 11,608 | 11,899 | 3,944 |
| | 3312 | FICA - Classified | 299,808 | 312,305 | 322,791 | 352,949 | 340,546 | 337,988 |
| | 3401 | Health & Welfare - Certificated | 587,174 | 595,124 | 603,338 | 632,599 | 585,989 | 581,182 |
| | 3402 | Health & Welfare - Classified | 947,274 | 980,033 | 974,089 | 969,836 | 962,549 | 955,066 |
| | 3501 | SUI - Certificated | 4,665 | 5,291 | 4,917 | 4,920 | 4,802 | 1,849 |
| | 3502 | SUI - Classified | 2,886 | 3,031 | 3,135 | 3,399 | 3,258 | 1,300 |
| | 3601 | Workers Compensation - Certificated | 164,617 | 162,488 | 173,769 | 175,385 | 179,974 | 180,797 |
| | 3602 | Workers Compensation - Classified | 102,448 | 107,288 | 111,005 | 115,005 | 119,088 | 116,815 |
| | 3701 | Retiree Benefit - Certificated | 209,197 | 182,442 | 169,382 | 188,776 | 74,226 | 95,806 |
| | 3702 | Retiree Benefit - Classified | 115,736 | 89,421 | 95,951 | 108,706 | 46,009 | 66,135 |
| | | Total Benefits | 4,146,233 | 4,348,569 | 4,797,042 | 4,974,269 | 5,052,437 | 4,943,071 |
| | | Subtotal Salaries & Benefits | 17,184,210 | 17,460,255 | 18,692,260 | 19,080,305 | 19,336,356 | 19,436,048 |
| Books and Supplies | | | | | | | | |
| | 4300 | Materials & Supplies | 62,928 | 63,721 | 33,784 | 89,937 | 130,166 | 90,314 |
| | 4350 | Other Supplies | 22,595 | 42,138 | 50,013 | 56,200 | 55,836 | 17,355 |
| | 4400 | Equipment \$500 to \$5,000 | 99,865 | 40,562 | 60,102 | 62,700 | 80,922 | 74,397 |
| | | Total Books and Supplies | 185,388 | 146,422 | 143,898 | 208,837 | 266,924 | 182,066 |

BERKELEY UNIFIED SCHOOL DISTRICT

Revenue and Expenditures

SPECIAL EDUCATION

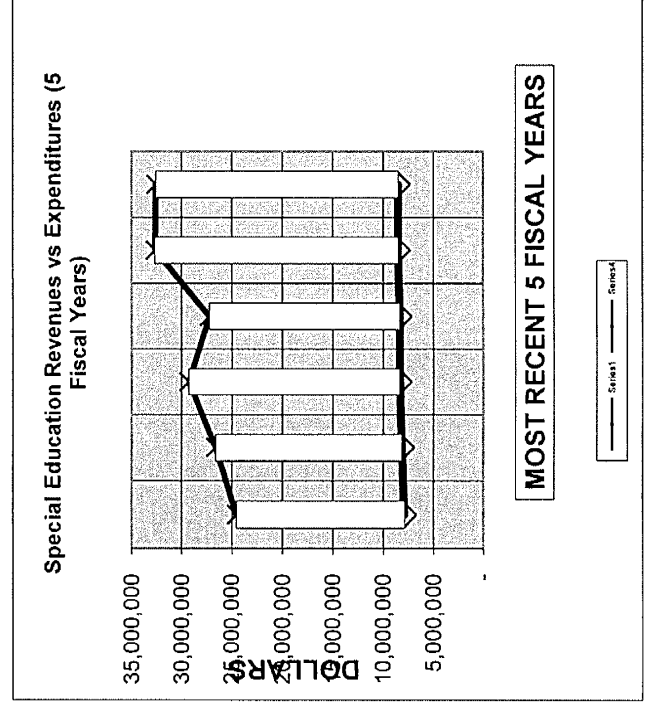
| SACS RESC | SACS OBJ | Description | Audited Actuals 2016-17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-2020 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|--|-------------|--|--|--|--|---|--|--|
| Operating Expenditures | | | | | | | | |
| | 5200 | Travel & Conference | 16,365 | 12,304 | 15,935 | 24,383 | 22,984 | 17,418 |
| | 5220 | Travel & Training | 18,681 | 10,180 | 15,721 | 7,179 | 7,179 | 8,107 |
| | 5300 | Dues & Memberships | 2,546 | 3,964 | 4,643 | 2,050 | 1,850 | 4,913 |
| | 5600 | Rentals, Leases & Repairs | 183 | 1,068 | 967 | 500 | 2,777 | 1,756 |
| | 5800/5100 | Professional/ Consulting Serv & Opr Exp. | 1,219,646 | 1,657,888 | 1,508,036 | 1,212,791 | 3,401,530 | 2,383,859 |
| | 5620 | Maintenance Contracts | 0 | 4,399 | 0 | 100 | 100 | 0 |
| | 5805/5105 | Non Public Agencies (Instruc. Per. Services) | 3,530,338 | 4,117,517 | 4,130,942 | 3,680,421 | 5,381,607 | 6,274,575 |
| | 5815/5115 | Non Public Schools | 1,424,405 | 1,864,984 | 2,838,317 | 1,992,271 | 2,813,011 | 2,700,689 |
| | 5829 | Legal Fees | 149,189 | 304,023 | 404,596 | 171,818 | 271,818 | 299,589 |
| | 5840 | Special Education Settlement | 705,895 | 1,243,629 | 1,339,002 | 750,000 | 1,064,391 | 1,252,127 |
| | 5910 | Postage /Mailings | 2,127 | 1,717 | 4,701 | 1,500 | 1,696 | 1,916 |
| | 5920 | Cell Phone /Pages | 0 | 0 | 569 | 700 | 700 | 689 |
| | | Total Operating Expenditures | 7,069,375 | 9,221,673 | 10,263,427 | 7,843,713 | 12,969,643 | 12,945,638 |
| Direct and Indirect Support Cost | | | | | | | | |
| | 7130 | State Special Schools | (130) | 11,004 | 9,396 | 500 | 500 | 8,528 |
| | 7142 | Other Tuition Pmts/County ofc | 0 | 0 | 0 | 50 | 50 | 0 |
| | 7340 | Indirect Cost, including Transportation | 124,035 | 138,958 | 119,291 | 106,387 | 111,584 | 117,113 |
| | | Total Direct and Indirect Support Cost | 123,905 | 149,962 | 128,687 | 106,937 | 112,134 | 125,641 |
| | | Total Other Expenditures | 7,378,668 | 9,518,057 | 10,536,013 | 8,159,487 | 13,348,701 | 13,253,345 |
| | | Total Expenditures | 24,562,878 | 26,978,312 | 29,228,273 | 27,239,792 | 32,685,057 | 32,689,393 |
| | | Change in Fund Balance | (2,340) | (341,311) | 39,147 | 0 | (48,120) | (107,124) |
| | | Sub Total Expenditures and Change in Fund Balance | 24,560,538 | 26,637,001 | 29,267,420 | 27,239,792 | 32,636,937 | 32,582,269 |
| | 8980 | Contribution from the General Fund/TIIG | (16,657,927) | (18,482,407) | (20,917,668) | (18,872,921) | (24,114,311) | (24,058,980) |
| Supplemental Information - Effective FY 2013-14 | | | | | | | | |
| | | Revenue Limit transfer, now a contribution | 770,000 | 770,000 | 770,000 | 770,000 | 573,546 | 576,546 |
| | | Expenses for Special Ed Transportation now | (1,314,273) | (1,467,316) | (1,667,872) | (1,341,241) | (1,362,241) | (1,425,426) |
| | | Comparative contribution | (17,202,200) | (19,179,722) | (21,815,540) | (19,444,162) | (24,903,006) | (24,907,860) |

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION

SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

| FISCAL YEAR | 2016-17 | 2017-18 | 2018-19 | 2019-2020 | 2019-2020 | 2019-2020 |
|---|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------------------|-------------------------------------|
| Reporting Period | Audited Actuals As of 6/30/17 | Audited Actuals As of 6/30/18 | Audited Actuals As of 6/30/19 | Adopted Budget As of 6/26/19 | Estimated Actuals As of 06/30/20 | Unaudited Actuals As of 06/30/20 |
| Total Revenues | 7,902,611 | 8,154,595 | 8,349,752 | 8,366,871 | 8,522,626 | 8,523,289 |
| Total Expenditures & Change in Fund Balance | 24,560,538 | 26,637,001 | 29,267,420 | 27,239,792 | 32,636,937 | 32,582,269 |
| General Fund and Fund Balance | (16,657,927) | (18,482,406) | (20,917,668) | (18,872,921) | (24,114,311) | (24,058,980) |

The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education



PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2016-17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-20 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|------------------------------|------------------------------------|---|---|---|--|---|--|
| REVENUE | | | | | | | |
| 8621 | Parcel Taxes | \$5,873,649 | \$6,000,282 | \$6,161,016 | \$6,255,681 | \$6,255,681 | |
| 8623 | Parcel Taxes Prior Year | \$22,694 | \$0 | \$126,268 | \$0 | \$26,556 | |
| 8660 | Interest | \$6,550 | \$10,714 | \$5,024 | \$3,000 | \$3,000 | |
| 8699 | All Other Local Revenue | \$116,021 | \$77,621 | (\$1,615) | \$0 | \$0 | |
| | TOTAL REVENUE | \$6,018,913 | \$6,088,617 | \$6,290,693 | \$6,258,681 | \$6,285,237 | |
| EXPENDITURES | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | |
| 1116 | | \$0 | \$0 | \$0 | \$0 | \$5,150 | |
| | Subtotal | \$0 | \$0 | \$0 | \$0 | \$5,150 | |
| CLASSIFIED SALARIES | | | | | | | |
| 2202 | Classified Support Monthly Salary | \$1,992,988 | \$2,068,768 | \$2,141,931 | \$2,315,434 | \$2,171,652 | |
| 2212 | Classified Support Overtime | \$111,078 | \$94,897 | \$115,820 | \$70,000 | \$100,000 | |
| 2216 | Class Support Hrly/Daily Subs | \$30,998 | \$113,753 | \$34,560 | \$20,000 | \$20,000 | |
| 2250 | Cash-in-Lieu of Benefits | \$47,486 | \$50,035 | \$48,868 | \$45,635 | \$49,385 | |
| | Subtotal | \$2,182,550 | \$2,327,453 | \$2,341,180 | \$2,451,069 | \$2,341,037 | |
| 2302 | Class Super & Admin Monthly Salary | \$291,689 | \$358,306 | \$375,640 | \$388,204 | \$439,987 | |
| 2350 | Cash-in-Lieu of Benefits | \$6,886 | \$7,264 | \$7,431 | \$7,375 | \$7,559 | |
| | Subtotal | \$298,575 | \$365,570 | \$383,071 | \$395,579 | \$447,546 | |
| 2402 | Clerical Tech & Ofc Staff Salary | \$144,281 | \$141,634 | \$146,937 | \$152,233 | \$147,996 | |
| 2403 | Clerical Tech & Ofc Staff Sub | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 2412 | Clerical Tech & Ofc Staff Overtime | \$0 | \$0 | \$0 | \$4,000 | \$4,000 | |
| 2416 | Clerical Hrly Daily Subs Other | \$0 | \$0 | \$406 | \$0 | \$0 | |
| 2450 | Cash-in-Lieu of Benefits | \$4,970 | \$1,833 | \$1,220 | \$9,219 | \$1,919 | |
| | Subtotal | \$149,251 | \$143,467 | \$148,563 | \$165,452 | \$153,915 | |
| | Total Salaries | \$2,630,376 | \$2,836,490 | \$2,872,814 | \$3,012,100 | \$2,947,648 | |
| EMPLOYEE BENEFITS | | | | | | | |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2016-17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-20 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|-------------|---|---|---|---|--|---|--|
| 3101 | STRS, Certificated | \$0 | \$0 | \$0 | \$0 | \$880 | |
| 3102 | STRS, Classified | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3202 | Public Empl. Ret. Sys. (PERS) Classif | \$334,894 | \$406,388 | \$478,835 | \$578,823 | \$548,996 | |
| 3301 | Medicare/Certificated | \$0 | \$0 | \$0 | \$0 | \$75 | |
| 3302 | Medicare/Alt. Classif Position | \$37,067 | \$39,708 | \$40,291 | \$42,800 | \$39,657 | |
| 3312 | OASDI/Alt. Classif Position | \$157,106 | \$168,260 | \$172,278 | \$183,013 | \$178,549 | |
| 3402 | Health & Welfare Ben. Classif | \$347,341 | \$377,776 | \$375,831 | \$399,377 | \$396,020 | |
| 3501 | State Unemployment Ins. Certificated | \$0 | \$0 | \$0 | \$0 | \$3 | |
| 3502 | State Unemployment Ins. Classif | \$1,535 | \$1,660 | \$1,680 | \$1,710 | \$1,663 | |
| 3601 | Workers' Compensation Ins. Certificated | \$0 | \$0 | \$0 | \$0 | \$106 | |
| 3602 | Workers' Compensation Ins. Classif. | \$54,242 | \$58,652 | \$59,375 | \$60,511 | \$59,690 | |
| 3701 | Retiree Benefits, Certificated Position | \$0 | \$0 | \$0 | \$0 | \$46 | |
| 3702 | Retiree Benefits, Classif Position | \$68,807 | \$59,737 | \$56,823 | \$64,312 | \$33,357 | |
| | Subtotal | \$1,000,992 | \$1,112,181 | \$1,185,112 | \$1,330,546 | \$1,259,042 | |
| | BOOKS AND SUPPLIES | | | | | | |
| 4350 | Other Supplies | \$443,261 | \$325,658 | \$383,906 | \$394,000 | \$463,205 | |
| 4380 | Unallocated Exp./Placeholder | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 4400 | Equipment \$500 to \$5,000 | \$10,370 | \$11,166 | \$28,471 | \$22,000 | \$103,000 | |
| 4600 | Fuel - Gasoline | \$0 | \$32,959 | \$34,597 | \$25,000 | \$35,000 | |
| 4610 | Fuel - Natural Gas | \$0 | \$1,452 | \$1,236 | \$1,000 | \$1,000 | |
| 4620 | Fuel - Diesel | \$1,265 | \$2,603 | \$0 | \$1,000 | \$1,000 | |
| | Subtotal | \$454,896 | \$373,838 | \$448,209 | \$443,000 | \$603,205 | |
| | SERV., OTHER OPER. SUPP. | | | | | | |
| 5200 | Travel and Conferences | \$1,222 | \$10,211 | \$6,337 | \$5,700 | \$11,100 | |
| 5300 | Dues and Memberships | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5600 | Rentals, Leases, and Repairs | \$1,079,447 | \$883,208 | \$1,256,051 | \$1,040,000 | \$1,568,208 | |
| 5610 | Rentals and Leases | \$10,694 | \$14,223 | \$13,197 | \$10,000 | \$35,000 | |
| 5753 | Copier Lease - Inter Funds | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | |
| 5759 | Work Order Charges | \$23,270 | \$23,525 | \$33,668 | \$60,500 | \$40,500 | |
| 5800 | Prof/Consulting Svcs & Oper Exp | \$144,248 | \$129,990 | \$137,663 | \$143,617 | \$263,357 | |
| 5829 | Legal Fees | \$2,957 | \$0 | \$0 | \$0 | \$0 | |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2016-17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-20 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|-------------|---|---|---|---|--|---|--|
| 5831 | Audit Expense | \$6,900 | \$7,100 | \$8,800 | \$7,300 | \$11,100 | |
| 5910 | Postage/Mailing | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5920 | Cell Phone | \$4,565 | \$4,170 | \$6,643 | \$8,000 | \$8,000 | |
| | Subtotal | \$1,276,302 | \$1,075,427 | \$1,465,360 | \$1,278,117 | \$1,940,265 | |
| | CAPITAL OUTLAY | | | | | | |
| 6100 | Sites & Improvement | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6200 | Buildings & Improvement of Bldgs | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6400 | Equipment | \$72,562 | \$109,712 | \$114,606 | \$95,000 | \$66,311 | |
| | Subtotal | \$72,562 | \$109,712 | \$114,606 | \$95,000 | \$66,311 | |
| | DIRECT SUPPORT / INDIRECT COSTS | | | | | | |
| 7340 | Indirect Costs | \$348,392 | \$321,717 | \$354,014 | \$327,030 | \$355,495 | |
| 7350 | Direct Support Chg - Interfund | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Subtotal | \$348,392 | \$321,717 | \$354,014 | \$327,030 | \$355,495 | |
| | TOTAL EXPENDITURES | \$5,783,520 | \$5,829,365 | \$6,440,115 | \$6,485,793 | \$7,171,966 | |
| | EXCESS/(DEFICENCY) OF REVENUES OVER EXPENDITURES | \$235,394 | \$259,252 | (\$149,422) | (\$227,112) | (\$886,729) | |
| | BEGINNING FUND BALANCE | \$1,016,289 | \$1,251,683 | \$1,510,935 | \$1,361,513 | \$1,361,513 | |
| | ENDING FUND BALANCE | \$1,251,683 | \$1,510,935 | \$1,361,513 | \$1,134,401 | \$474,784 | |
| | Adjusted Ending Fund balance | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Economic Uncertainties 3.0% | \$173,506 | \$174,881 | \$193,203 | \$194,574 | \$215,159 | |
| | RESTRICTED ENDING FUND BALANCE | \$1,078,177 | \$1,336,054 | \$1,168,310 | \$939,827 | \$259,625 | |

**BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)**

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-20 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---|---|
| REVENUE | | | | | | | |
| 8621 | Parcel Taxes | \$25,634,458 | \$30,160,413 | \$30,908,742 | \$32,153,100 | \$32,153,100 | \$32,142,123 |
| 8623 | Parcel Tax Prior Year | \$63,017 | \$0 | \$296,316 | \$0 | \$33,313 | \$33,312 |
| 8660 | Interest | \$74,128 | \$116,616 | \$176,871 | \$65,000 | \$65,000 | \$278,479 |
| 8699 | All Other Local Revenue | \$1,491 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Revenue | \$25,773,093 | \$30,277,029 | \$31,381,929 | \$32,218,100 | \$32,251,413 | \$32,453,914 |
| EXPENDITURES | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | |
| 1102 | Teachers' Monthly Salaries | \$1,576,034 | \$3,093,264 | \$3,649,634 | \$4,356,132 | \$4,516,879 | \$4,395,867 |
| 1103 | Substitute Teacher Illness | \$6,946 | \$7,525 | \$7,816 | \$12,309 | \$123,079 | \$4,368 |
| 1106 | Teachers' Extra Duty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1114 | Subs T&C/Field Trips | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1116 | Tchr Hourly/Daily/Subs Other | \$95,917 | \$92,161 | \$59,273 | \$60,013 | \$125,017 | \$44,454 |
| 1117 | Teacher Stipend | \$48,122 | \$49,390 | \$55,503 | \$57,937 | \$67,538 | \$44,660 |
| 1202 | Cert Pupil Support Monthly Salary | \$1,309,695 | \$1,197,544 | \$1,306,111 | \$1,453,182 | \$1,533,291 | \$1,521,161 |
| 1203 | Cert Pupil Support/Subs | \$0 | \$0 | \$0 | \$0 | \$1,656 | \$364 |
| 1216 | Hrly / Daily / Subs | \$0 | \$979 | \$210 | \$829 | \$829 | \$270 |
| 1217 | Cert Pupil Support Stipend | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1302 | Cert Supervisor & Adm Monthly Salary | \$507,668 | \$472,610 | \$432,955 | \$666,662 | \$694,832 | \$685,358 |
| 1350 | Cash-in-Lieu of Benefits | \$4,408 | \$4,927 | \$12,165 | \$7,375 | \$14,753 | \$14,138 |
| 1902 | Other Certificated Salaries | \$254,614 | \$261,798 | \$362,065 | \$329,983 | \$325,416 | \$214,746 |
| 1916 | Other Hourly Certificated Salaries | \$13,132 | \$2,151 | \$11,283 | \$5,387 | \$5,387 | \$0 |
| 1917 | Certificated Stipend | \$31,055 | \$30,981 | \$28,350 | \$34,093 | \$33,739 | \$19,813 |
| | Subtotal Certificated Salaries | \$3,850,591 | \$5,213,330 | \$5,925,366 | \$6,983,902 | \$7,442,416 | \$6,945,199 |
| CLASSIFIED SALARIES | | | | | | | |
| 2102 | Instructional Aides Monthly Salary | \$42,204 | \$14,789 | \$14,722 | \$29,508 | \$46,681 | \$45,346 |
| 2103 | Instructional Aides Substitute | \$267 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2112 | Instructional Aides Overtime | \$0 | \$0 | \$80 | \$0 | \$0 | \$0 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-20 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|-------------|--|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---|---|
| 2116 | Instructional Aides Hrly/Daily/Sub Other | \$16,013 | \$29,437 | \$40,477 | \$0 | \$28,481 | \$20,187 |
| 2117 | Classified Stipends | \$0 | \$0 | \$0 | \$0 | \$40,582 | \$40,964 |
| 2146 | Tutors - Hourly | \$57,232 | \$54,322 | \$65,279 | \$29,811 | \$86,937 | \$57,913 |
| 2150 | Cash-in-Lieu of Benefits | \$12,344 | \$6,784 | \$5,861 | \$1,696 | \$4,041 | \$3,612 |
| 2182 | Instructional Spec. Monthly Salary | \$110,573 | \$89,558 | \$82,557 | \$70,609 | \$64,888 | \$64,276 |
| 2186 | Instructional Spec. Hourly | \$11,909 | \$31,334 | \$11,952 | \$10,729 | \$10,633 | \$13,066 |
| 2202 | Classified Support Monthly Salary | \$1,040,451 | \$1,047,754 | \$1,070,724 | \$1,058,124 | \$1,117,143 | \$1,125,723 |
| 2203 | Classified Support Subs | \$6,019 | \$7,976 | \$15,075 | \$14,962 | \$14,962 | \$7,539 |
| 2212 | Classified Support Overtime | \$2,232 | \$268 | \$644 | \$3,187 | \$3,184 | \$0 |
| 2216 | Class Support Hrly/Daily Subs | \$23,902 | \$18,032 | \$12,132 | \$15,326 | \$27,488 | \$22,828 |
| 2250 | Cash-in-Lieu of Benefits | \$29,822 | \$33,613 | \$35,020 | \$37,318 | \$40,198 | \$38,855 |
| 2302 | Class Super & Admin Month Salary | \$283,945 | \$294,270 | \$307,550 | \$212,544 | \$217,857 | \$198,078 |
| 2402 | Clerical Tech & Office Staff Salary | \$172,215 | \$137,910 | \$158,093 | \$176,563 | \$181,896 | \$182,812 |
| 2412 | Clerical Tech & Office Overtime | \$209 | \$247 | \$430 | \$0 | \$0 | \$0 |
| 2416 | Clerical Hrly Daily Subs Other | \$4,386 | \$10,086 | \$998 | \$7,476 | \$7,447 | \$0 |
| 2450 | Cash-in-Lieu of Benefits | \$7,695 | \$2,736 | \$16,173 | \$14,750 | \$14,750 | \$14,753 |
| 2902 | Other Classified Monthly Salary | \$420,137 | \$369,008 | \$386,607 | \$238,514 | \$248,821 | \$234,804 |
| 2912 | Other Classified Overtime | \$321 | \$0 | \$61 | \$1,150 | \$904 | \$214 |
| 2916 | Other Class Hrly/Daily Subs Other | \$15,330 | \$25,537 | \$6,683 | \$4,215 | \$13,204 | \$12,769 |
| 2950 | Cash-in-Lieu of Benefits | \$19,657 | \$17,162 | \$17,446 | \$17,405 | \$17,515 | \$16,188 |
| | Subtotal Classified Salaries | \$2,276,864 | \$2,190,823 | \$2,248,564 | \$1,943,887 | \$2,187,612 | \$2,099,927 |
| | | | | | | | |
| | EMPLOYEE BENEFITS | | | | | | |
| 3101 | State Tchrs' Ret Sys (STRS), Cert | \$428,618 | \$685,297 | \$905,151 | \$1,167,923 | \$1,222,265 | \$1,142,389 |
| 3102 | State Tchrs' Ret Sys, (STRS) Class. | \$681 | \$272 | (\$35) | \$0 | \$0 | \$159 |
| 3201 | Public Empl. Ret. Sys. (PERS) Certif. | \$58,223 | \$44,486 | \$35,455 | \$29,964 | \$55,969 | \$58,754 |
| 3202 | Public Empl. Ret. Sys (PERS) Class. | \$269,038 | \$293,047 | \$352,314 | \$373,298 | \$386,592 | \$352,955 |
| 3301 | Medicare - Certificated | \$51,808 | \$70,222 | \$80,276 | \$102,484 | \$107,854 | \$93,550 |
| 3302 | Medicare - Classified | \$31,480 | \$30,243 | \$31,078 | \$28,187 | \$31,471 | \$26,809 |
| 3311 | OASDI/Medicare/Alt. Certif. Position | \$23,592 | \$15,965 | \$11,572 | \$9,510 | \$17,597 | \$17,634 |

**BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)**

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-20 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|-------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---|---|
| 3312 | OASDI/Medicare/Alt. Classif. Position | \$133,249 | \$129,130 | \$132,890 | \$120,429 | \$135,230 | \$124,626 |
| 3401 | Health & Welfare - Certificated | \$323,503 | \$428,070 | \$428,172 | \$806,533 | \$638,707 | \$511,173 |
| 3402 | Health & Welfare - Classified | \$340,411 | \$311,410 | \$296,964 | \$334,141 | \$308,671 | \$270,043 |
| 3501 | State Unemployment Ins. Certif | \$2,231 | \$3,022 | \$3,280 | \$4,530 | \$4,296 | \$1,413 |
| 3502 | State Unemployment Ins. Class | \$1,378 | \$1,271 | \$1,304 | \$1,143 | \$1,266 | \$511 |
| 3601 | Workers' Comp. Ins. Certificated | \$78,825 | \$106,830 | \$121,244 | \$143,408 | \$152,663 | \$142,393 |
| 3602 | Workers' Comp. Ins. Classified | \$46,617 | \$44,930 | \$46,095 | \$39,851 | \$44,652 | \$43,118 |
| 3701 | Retiree Benefits - Certificated | \$101,675 | \$104,010 | \$119,170 | \$156,660 | \$61,391 | \$76,210 |
| 3702 | Retiree Benefits - Classified | \$60,600 | \$44,046 | \$43,630 | \$41,074 | \$17,970 | \$24,364 |
| | Subtotal Employee Benefits | \$1,951,929 | \$2,312,251 | \$2,608,561 | \$3,359,135 | \$3,186,594 | \$2,886,101 |
| | BOOKS & SUPPLIES | | | | | | |
| 4200 | Books & Other Ref. Materials | \$78,721 | \$73,156 | \$89,383 | \$104,494 | \$113,516 | \$71,076 |
| 4300 | Materials and Supplies | \$273,983 | \$307,280 | \$465,826 | \$261,875 | \$467,055 | \$327,077 |
| 4350 | Other Supplies | \$7,286 | \$6,192 | \$7,611 | \$35,000 | \$31,000 | \$8,939 |
| 4380 | Unallocated | \$0 | \$0 | \$0 | \$1,513,483 | \$940,353 | \$0 |
| 4390 | Carryover Funds | \$0 | \$0 | \$0 | \$17,703 | \$289,026 | \$0 |
| 4400 | Equipment \$500 to \$5,000 | \$62,823 | \$53,713 | \$112,662 | \$382,932 | \$368,442 | \$224,148 |
| | Subtotal Books & Supplies | \$422,813 | \$440,341 | \$675,482 | \$2,315,487 | \$2,209,392 | \$631,240 |
| | SVC, OTHER OPERATING SUPPLIES | | | | | | |
| 5100 | Service Contracts Above \$25,000 | \$0 | \$0 | | | | |
| 5200 | Travel and Conferences | \$41,771 | \$35,591 | \$44,415 | \$127,132 | \$119,505 | \$39,461 |
| 5300 | Dues and Memberships | \$688 | \$794 | \$780 | \$4,100 | \$4,229 | \$1,592 |
| 5600 | Rentals, Leases, and Repairs | \$32,085 | \$11,637 | \$27,239 | \$54,000 | \$50,896 | \$30,833 |
| 5712 | Central Printing - Xerox | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5751 | Field Trips - Interfund | \$7,471 | \$9,072 | \$4,491 | \$21,261 | \$8,600 | \$689 |
| 5752 | Central Printing - Xerox | \$1,000 | \$1,000 | \$1,000 | \$0 | \$0 | \$0 |
| 5800 | Prof/Consulting Svcs & Oper Exp | \$942,156 | \$978,842 | \$1,065,067 | \$1,252,977 | \$1,573,236 | \$1,127,187 |
| 5820 | Outside Printing | \$6,619 | \$6,999 | \$7,088 | \$9,000 | \$9,000 | \$6,649 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-20 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|-------------|--|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---|---|
| 5831 | Audit Expense | \$6,900 | \$7,100 | \$8,800 | \$10,800 | \$10,800 | \$5,300 |
| 5910 | Postage/Mailings | \$8,361 | \$8,197 | \$8,755 | \$9,000 | \$9,000 | \$8,762 |
| 5920 | Cell Phone | \$4,568 | \$5,849 | \$5,756 | \$10,500 | \$6,500 | \$5,913 |
| 5950 | Postage - Interfund | \$472 | \$690 | \$790 | \$4,025 | \$2,025 | \$787 |
| | Subtotal Other Operating Supplies | \$1,052,092 | \$1,065,771 | \$1,174,179 | \$1,502,795 | \$1,793,791 | \$1,227,173 |
| | CAPITAL OUTLAY | | | | | | |
| 6200 | Buildings & Improvement of Bldgs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6400 | Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | DIRECT SUPPORT/INDIRECT COST | | | | | | |
| 7340 | Indirect costs | \$1,517,815 | \$1,446,189 | \$1,548,255 | \$1,573,142 | \$1,601,552 | \$1,471,857 |
| 7390 | Indirect Costs - Interfund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal Dir Support /Ind. Costs | \$1,517,815 | \$1,446,189 | \$1,548,255 | \$1,573,142 | \$1,601,552 | \$1,471,857 |
| | TOTAL EXPENDITURES | \$11,072,104 | \$12,668,705 | \$14,180,408 | \$17,678,348 | \$18,421,357 | \$15,261,498 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$14,700,990 | \$17,608,324 | \$17,201,521 | \$14,539,752 | \$13,830,056 | \$17,192,416 |
| | OTHER FINANCING SOURCES AND USES | | | | | | |
| | Interfund Transfers Out | | | | | | |
| 8980 | Contribution from Unrestricted | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8981 | BSEP Contribution | (\$14,477,072) | (\$13,538,036) | (\$13,977,541) | (\$13,629,958) | (\$13,821,033) | (\$14,229,779) |
| 8982 | BSEP Direct Support | (\$395,051) | (\$373,335) | (\$388,695) | (\$551,200) | (\$551,200) | (\$567,882) |
| 8983 | BSEP Substitute Compensation | (\$253,898) | (\$242,498) | (\$254,345) | (\$247,600) | (\$247,600) | (\$255,077) |
| | Total Interfund Transfers Out | (\$15,126,021) | (\$14,153,869) | (\$14,620,580) | (\$14,428,758) | (\$14,619,833) | (\$15,052,738) |

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Adopted Budget 2019-20 As of 6/26/19 | Estimated Actuals 2019-20 As of 6/30/20 | Unaudited Actuals 2019-20 As of 6/30/20 |
|--|------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---|---|
| TOTAL OTHER FINANCING SOURCES AND USE | | (\$15,126,021) | (\$14,153,869) | (\$14,620,580) | (\$14,428,758) | (\$14,619,833) | (\$15,052,738) |
| NET INCREASE(DECREASE) IN FUND BALANCE | | (\$425,031) | \$3,454,455 | \$2,580,941 | \$110,994 | (\$789,777) | \$2,139,678 |
| BEGINNING FUND BALANCE | | \$3,650,363 | \$3,225,332 | \$6,679,788 | \$9,260,728 | \$9,260,729 | \$9,260,728 |
| ENDING FUND BALANCE | | \$3,225,332 | \$6,679,787 | \$9,260,729 | \$9,371,722 | \$8,470,952 | \$11,400,406 |
| | Restricted to BSEP | \$2,439,388 | \$5,875,110 | \$8,396,699 | \$8,408,509 | \$7,479,716 | \$10,490,979 |
| | Music, Site Personnel & Facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Economic Uncertainties 3.0% | \$785,944 | \$804,677 | \$864,030 | \$963,213 | \$991,236 | \$909,427 |
| UNALLOCATED ENDING FUND BALANCE | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

ADULT EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2016-2017 As of 06/30/17 | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Adopted Budget 2019-2020 As of 06/24/20 | Estimated Actuals 2019-2020 As of 06/30/20 | Unaudited Actuals 2019-2020 As of 06/30/20 |
|-------------|--------------------------------|--|--|--|---|--|--|
| | REVENUE | | | | | | |
| 8290 | All Other Federal Revenue | \$947,778 | \$819,931 | \$859,242 | \$736,972 | \$711,105 | \$711,105 |
| 8590 | All Other State Revenue | \$3,081,147 | \$3,134,437 | \$3,399,542 | \$3,457,262 | \$3,609,110 | \$3,440,145 |
| 8660 | Interest | \$1,071 | \$1,324 | \$878 | \$3,000 | \$3,000 | \$2,110 |
| 8671 | Adult Education Fees | \$204,716 | \$206,009 | \$188,894 | \$231,000 | \$231,000 | \$176,525 |
| 8699 | All Other Local Revenue | \$121,052 | \$2,190 | \$55,103 | \$300 | \$300 | \$602 |
| | TOTAL REVENUE | \$4,355,763 | \$4,163,891 | \$4,503,659 | \$4,428,534 | \$4,554,515 | \$4,330,487 |
| | CERTIFICATED SALARIES | | | | | | |
| 1104 | Hourly Adult Ed Teaching | \$1,312,726 | \$1,379,980 | \$1,345,458 | \$1,241,257 | \$1,193,454 | \$1,296,849 |
| 1106 | Hrly Extra Duty/Curr Dev/Adult | \$159,098 | \$139,886 | \$138,184 | \$132,867 | \$117,462 | \$131,828 |
| 1116 | Teacher Hourly/Daily | \$261,619 | \$242,976 | \$212,708 | \$268,391 | \$311,949 | \$203,060 |
| 1117 | Teachers Stipend | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1150 | Cash in Lieu of Benefits | \$130,794 | \$142,681 | \$141,527 | \$151,855 | \$144,133 | \$124,157 |
| 1216 | Hourly/Daily | \$49,501 | \$51,798 | \$47,745 | \$53,497 | \$54,834 | \$46,923 |
| 1250 | Cash in Lieu of Benefits | \$6,347 | \$9,089 | \$9,069 | \$9,449 | \$9,449 | \$5,573 |
| 1302 | Cert.Supvr/Admin Monthly Sal | \$259,472 | \$254,628 | \$259,123 | \$259,123 | \$270,119 | \$263,429 |
| 1306 | Adm & Supvr Extra Duty | \$2,879 | \$2,201 | \$8,716 | \$3,561 | \$10,318 | \$200 |
| 1316 | Adm & Supvr Subs | \$56,190 | \$65,874 | \$58,186 | \$21,013 | \$97,701 | \$53,746 |
| 1350 | Cash in Lieu of Benefits | \$3,366 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$2,242,991 | \$2,289,112 | \$2,220,715 | \$2,141,013 | \$2,209,419 | \$2,125,766 |
| | CLASSIFIED SALARIES | | | | | | |
| 2102 | Instr Aides Monthly Salary | \$39,551 | \$44,194 | \$44,504 | \$46,614 | \$102,866 | \$70,169 |
| 2116 | Instr Aides Limited Duration | \$1,095 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2165 | Student Workers | \$62,010 | \$78,552 | \$93,728 | \$34,111 | \$159,770 | \$90,908 |
| 2202 | Class Support Monthly Salary | \$154,180 | \$177,873 | \$184,488 | \$182,850 | \$191,106 | \$190,935 |
| 2203 | Class Support Substitutes | \$690 | \$130 | \$2,214 | \$2,008 | \$2,058 | \$0 |
| 2212 | Classified Support-Overtime | \$1,750 | \$174 | \$1,728 | \$1,618 | \$1,879 | \$1,186 |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2016-2017 As of 06/30/17 | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Adopted Budget 2019-2020 As of 06/24/20 | Estimated Actuals 2019-2020 As of 06/30/20 | Unaudited Actuals 2019-2020 As of 06/30/20 |
|-------------|-----------------------------------|--|--|--|---|--|--|
| 2216 | Class Support-Limited Term | \$14,998 | \$7,405 | \$6,132 | \$4,182 | \$5,693 | \$4,216 |
| 2250 | Cash in Lieu of Benefits | \$11,140 | \$6,639 | \$3,715 | \$3,716 | \$3,716 | \$5,533 |
| 2402 | Clerical Tech/Office Staff Salary | \$387,423 | \$298,741 | \$331,581 | \$305,010 | \$344,842 | \$338,803 |
| 2412 | Clerical Tech & Office Staff OT | \$9,501 | \$11,932 | \$22,427 | \$11,836 | \$23,798 | \$12,564 |
| 2416 | Clerical Limited Term | \$0 | \$7,988 | \$356 | \$350 | \$437 | \$447 |
| 2450 | Cash in Lieu of Benefits | \$11,225 | \$14,616 | \$14,840 | \$14,840 | \$14,840 | \$14,753 |
| | Subtotal | \$693,562 | \$648,244 | \$705,712 | \$607,135 | \$851,005 | \$729,515 |
| | EMPLOYEE BENEFITS | | | | | | |
| 3101 | State Teachers Retire.Sys.Cert | \$209,003 | \$249,669 | \$358,058 | \$371,325 | \$422,403 | \$188,565 |
| 3201 | Public Emp Ret Sys Cert | \$6,110 | \$5,895 | \$10,321 | \$6,543 | \$7,467 | \$8,250 |
| 3202 | Public Empl Retire Sys. Class | \$75,316 | \$77,256 | \$129,638 | \$96,342 | \$145,888 | \$111,864 |
| 3301 | Medicare-Certificated | \$31,164 | \$31,845 | \$30,963 | \$29,402 | \$28,383 | \$22,105 |
| 3302 | Medicare-Classified | \$9,313 | \$8,903 | \$9,761 | \$8,306 | \$11,921 | \$9,166 |
| 3311 | FICA-Certificated | \$11,900 | \$11,048 | \$10,534 | \$10,175 | \$9,028 | \$6,528 |
| 3312 | FICA-Classified | \$39,822 | \$38,067 | \$41,738 | \$35,514 | \$50,971 | \$42,541 |
| 3401 | Health & Welfare Cert. Pos | \$103,936 | \$124,136 | \$122,605 | \$114,310 | \$103,836 | \$97,040 |
| 3402 | Health & Welfare Class. Pos | \$114,253 | \$106,479 | \$110,100 | \$110,121 | \$118,184 | \$110,780 |
| 3501 | State Unemployment Cert | \$1,301 | \$1,328 | \$1,287 | \$1,272 | \$1,211 | \$528 |
| 3502 | State Unemployment Ins. Class | \$399 | \$376 | \$410 | \$349 | \$482 | \$174 |
| 3601 | Workers Comp Cert | \$45,981 | \$46,925 | \$45,525 | \$43,477 | \$43,277 | \$43,708 |
| 3602 | Workers Comp Class | \$14,218 | \$13,289 | \$14,491 | \$12,243 | \$16,912 | \$14,955 |
| 3701 | Retiree Benefits-Cert | \$25,559 | \$18,314 | \$16,375 | \$15,138 | \$6,046 | \$19,399 |
| 3702 | Retiree Benefits-Class | \$16,479 | \$11,559 | \$12,247 | \$12,394 | \$5,852 | \$8,433 |
| | Subtotal | \$704,754 | \$745,089 | \$914,054 | \$866,911 | \$971,861 | \$684,037 |
| | BOOKS AND SUPPLIES | | | | | | |
| 4150 | Textbooks for Resale | \$1,611 | \$104 | (\$606) | \$118 | \$118 | (\$204) |
| 4200 | Books & Other Ref. Materials | \$10,325 | \$17,524 | \$3,947 | \$3,947 | \$15,967 | \$11,459 |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2016-2017 As of 06/30/17 | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Adopted Budget 2019-2020 As of 06/24/20 | Estimated Actuals 2019-2020 As of 06/30/20 | Unaudited Actuals 2019-2020 As of 06/30/20 |
|-------------|--|--|--|--|---|--|--|
| 4300 | Materials and Supplies | (\$2,883) | (\$2,238) | (\$2,478) | \$0 | \$0 | (\$400) |
| 4350 | Other Supplies | \$93,088 | \$75,570 | \$58,444 | \$91,213 | \$176,357 | \$67,669 |
| 4380 | Unallocated Exp/placeholder | \$0 | \$0 | \$0 | \$118,494 | \$51,732 | \$0 |
| 4400 | Equipment \$500-\$5000 | \$633 | \$46,744 | \$47,498 | \$68,643 | \$93,327 | \$13,842 |
| | Subtotal | \$102,774 | \$137,704 | \$106,805 | \$282,415 | \$337,501 | \$92,366 |
| | | | | | | | |
| | | | | | | | |
| | SERVICES AND OTHER OPERATING EXPENSES | | | | | | |
| 5200 | Travel and Conference | \$8,483 | \$18,929 | \$21,431 | \$24,122 | \$16,527 | \$7,051 |
| 5300 | Dues And Memberships | \$277 | \$2,140 | \$1,270 | \$2,226 | \$2,226 | \$1,320 |
| 5510 | Water/Sewage | \$11,493 | \$15,032 | \$18,957 | \$22,880 | \$22,880 | \$15,769 |
| 5520 | Natural Gas | \$24,404 | \$19,514 | \$26,215 | \$23,920 | \$26,420 | \$13,048 |
| 5540 | Garbage | \$13,959 | \$15,000 | \$8,200 | \$15,600 | \$29,879 | \$15,510 |
| 5550 | Electricity | \$61,914 | \$53,857 | \$43,837 | \$51,584 | \$51,584 | \$39,912 |
| 5570 | Alarm Service | \$992 | \$1,364 | \$1,488 | \$1,364 | \$1,364 | \$1,488 |
| 5600 | Rentals, Leases and Repairs | \$7,866 | \$5,508 | \$5,729 | \$0 | \$8,600 | \$3,826 |
| 5610 | Rentals and Leases | \$0 | \$2,450 | \$2,050 | \$4,056 | \$4,056 | \$1,860 |
| 5620 | Maintenance Contracts | \$15,268 | \$23,585 | \$28,349 | \$32,784 | \$37,284 | \$22,474 |
| 5751 | Field Trips, Interfund | \$0 | \$0 | \$224 | \$500 | \$500 | \$0 |
| 5752 | Central Printing-Xerox | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| 5800 | Prof/Consulting & Oper Exp | \$86,267 | \$82,106 | \$81,960 | \$111,508 | \$131,315 | \$75,323 |
| 5820 | Outside Printing | \$25,722 | \$19,899 | \$18,819 | \$36,852 | \$42,852 | \$27,614 |
| 5839 | Bank Fees | \$1,493 | \$6,613 | \$10,864 | \$5,062 | \$11,062 | \$15,265 |
| 5910 | Postage/Mailings | \$5,489 | \$10,700 | \$9,842 | \$16,067 | \$16,067 | \$8,806 |
| 5920 | Cellphone | \$607 | \$728 | \$691 | \$757 | \$757 | \$805 |
| 5950 | Postage-Interfund | \$208 | \$295 | \$190 | \$190 | \$190 | \$196 |
| | Subtotal | \$270,441 | \$283,721 | \$286,116 | \$355,472 | \$409,563 | \$256,267 |
| | | | | | | | |
| | CAPITAL OUTLAY OVER \$5,000 | | | | | | |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2016-2017 As of 06/30/17 | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Adopted Budget 2019-2020 As of 06/24/20 | Estimated Actuals 2019-2020 As of 06/30/20 | Unaudited Actuals 2019-2020 As of 06/30/20 |
|-------------|--|--|--|--|---|--|--|
| 6400 | Equipment | \$7,295 | \$0 | \$7,295 | \$7,296 | \$0 | \$0 |
| | Subtotal | \$7,295 | \$0 | \$7,295 | \$7,296 | \$0 | \$0 |
| | DIRECT SUPPORT/INDIRECT COSTS | | | | | | |
| 7390 | Indirect Costs-Interfund | \$186,845 | \$188,225 | \$158,376 | \$168,292 | \$193,557 | \$158,906 |
| | Subtotal | \$186,845 | \$188,225 | \$158,376 | \$168,292 | \$193,557 | \$158,906 |
| | TOTAL EXPENDITURES | \$4,208,662 | \$4,292,095 | \$4,399,075 | \$4,428,534 | \$4,972,906 | \$4,046,855 |
| | EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$147,101 | (\$128,204) | \$104,584 | \$0 | (\$418,391) | \$283,631 |
| | OTHER FINANCING SOURCES/USES | | | | | | |
| 8919 | Other Auth. Interfund Trans-in | \$100,000 | \$70,000 | \$60,000 | \$0 | \$0 | \$0 |
| | NET INCREASE/DECREASE IN FUND BALANCE | \$247,101 | (\$58,204) | \$164,584 | \$0 | (\$418,391) | \$283,631 |
| | BEGINNING FUND BALANCE | \$770,701 | \$1,017,802 | \$959,598 | \$1,124,183 | \$1,124,183 | \$1,124,183 |
| | ENDING FUND BALANCE | \$1,017,801 | \$959,598 | \$1,124,183 | \$1,124,183 | \$705,792 | \$1,407,814 |

CHILD DEVELOPMENT

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

| DESCRIPTION | SACS OBJ | Audited Actuals 2016-2017 As of 6/30/2017 | Audited Actuals 2017-2018 As of 6/30/2018 | Audited Actuals 2018-2019 As of 6/30/2019 | Adopted Budget 2019-2020 As of 6/30/2019 | Estimated Actuals 2019-2020 As of 6/30/2019 | Unaudited Actuals 2019-2020 As of 6/30/2019 |
|--|-------------|--|--|--|---|--|--|
| | | | | | | | |
| REVENUE: | | | | | | | |
| Child Nutrition Programs | 8220 | \$237,545 | \$216,653 | \$221,036 | \$208,000 | \$208,000 | \$141,033 |
| Other Federal Programs | 8290 | \$587,387 | \$571,638 | \$530,623 | \$703,621 | \$703,621 | \$730,426 |
| Prior Year Revenue | 8295 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Audit Adjustment - Prior Year | 8299 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Federal Revenues | | \$824,932 | \$788,291 | \$751,659 | \$911,621 | \$911,621 | \$871,459 |
| Child Nutrition Programs | 8520 | \$11,709 | \$10,659 | \$10,978 | \$12,000 | \$12,000 | \$6,367 |
| Children's Centers Apportionment | 8530 | \$664,755 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Revenue | 8535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year State Revenue | 8599 | \$5,869 | \$0 | \$345 | \$0 | \$0 | \$0 |
| All Other State Revenue | 8590 | \$2,712,139 | \$3,995,933 | \$4,210,056 | \$4,364,784 | \$4,364,784 | \$4,097,068 |
| Total State Revenues | | \$3,394,472 | \$4,006,592 | \$4,221,379 | \$4,376,784 | \$4,376,784 | \$4,103,435 |
| Interest | 8660 | \$13 | \$2,156 | \$2,091 | \$0 | \$0 | \$3,189 |
| Children's Centers Fees | 8673 | \$379,831 | \$279,460 | \$465,093 | \$489,043 | \$489,043 | \$420,229 |
| Other Local Revenue | 8699 | \$777,188 | \$421,549 | \$384,708 | \$333,450 | \$333,450 | \$354,668 |
| Total Local Revenues | | \$1,157,032 | \$703,165 | \$851,892 | \$822,493 | \$822,493 | \$778,086 |
| Subtotal Revenue | | \$5,376,436 | \$5,498,048 | \$5,824,930 | \$6,110,898 | \$6,110,898 | \$5,752,980 |
| TOTAL REVENUE | | \$5,376,436 | \$5,498,048 | \$5,824,930 | \$6,110,898 | \$6,110,898 | \$5,752,980 |
| EXPENDITURES: | | | | | | | |
| Teachers' Salaries & Subs | 1102 | \$1,299,561 | \$1,245,514 | \$1,209,801 | \$1,293,900 | \$1,293,900 | \$1,192,359 |
| Substitute Teachers Illness | 1103 | \$61,694 | \$66,022 | \$59,684 | \$40,000 | \$40,000 | \$65,264 |
| Non-Duty Days | 1108 | \$56,177 | \$74,731 | \$78,777 | \$57,000 | \$57,000 | \$112,946 |
| Teachers Hourly/Daily/subs | 1116 | \$228,616 | \$185,908 | \$175,017 | \$132,000 | \$132,000 | \$213,206 |
| Teacher Stipend | 1117 | \$31,338 | \$27,907 | \$25,212 | \$14,000 | \$14,000 | \$7,200 |
| Cash In-Lieu | 1150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Supervisors' Salaries | 1302 | \$365,462 | \$364,366 | \$340,401 | \$320,105 | \$320,105 | \$331,451 |
| Admn & Sprvr Sick Leave | 1303 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Admn & Sprvr Subs | 1316 | \$43,033 | \$0 | \$12,710 | \$0 | \$0 | \$10,260 |
| Cash In-Lieu | 1350 | \$8,646 | \$11,189 | \$12,304 | \$11,400 | \$11,400 | \$11,064 |
| Total Certificated | | \$2,094,527 | \$1,975,637 | \$1,913,906 | \$1,868,405 | \$1,868,405 | \$1,943,750 |
| Instructional Aides' Salaries | 2102 | \$860,977 | \$850,390 | \$815,318 | \$1,013,717 | \$1,013,717 | \$889,243 |
| Instructional Aides' Substitute | 2103 | \$186,302 | \$136,843 | \$183,452 | \$144,500 | \$144,500 | \$120,456 |
| Instructional Aides' Overtime | 2112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Class Support Hrrly/Daily subs | 2116 | \$142,208 | \$146,931 | \$134,040 | \$98,000 | \$98,000 | \$146,962 |
| Stipend | 2117 | \$24,400 | \$21,102 | \$20,202 | \$0 | \$0 | \$28,800 |
| Cash In-Lieu | 2150 | \$40,810 | \$37,592 | \$20,185 | \$21,000 | \$21,000 | \$26,107 |
| Instructional Special Monthly Salaries | 2182 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Classified Support Monthly Sal | 2202 | \$102,868 | \$101,956 | \$66,262 | \$68,421 | \$68,421 | \$69,869 |

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

| DESCRIPTION | SACS OBJ | Audited Actuals | | Audited Actuals | | Audited Actuals | | Adopted Budget | | Estimated Actuals | | Unaudited Actuals | |
|------------------------------------|-------------|------------------------------|--------------------|------------------------------|--------------------|------------------------------|--------------------|------------------------------|--------------------|------------------------------|--------------------|------------------------------|--------------------|
| | | 2016-2017 As of 6/30/2017 | | 2017-2018 As of 6/30/2018 | | 2018-2019 As of 6/30/2019 | | 2019-2020 As of 6/30/2019 | | 2019-2020 As of 6/30/2019 | | 2019-2020 As of 6/30/2019 | |
| Classified Support Overtime | 2212 | \$14,192 | \$16,075 | \$16,730 | \$0 | \$16,730 | \$0 | \$0 | \$0 | \$0 | \$0 | \$27,325 | \$0 |
| Class Support Hry/Daily subs | 2216 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash In-Lieu of Benefits | 2250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,844 | \$0 |
| Class Spvr & Admn Monthly Sal | 2302 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Clerical/ Office Salaries | 2300/2402 | \$162,927 | \$203,354 | \$182,136 | \$195,780 | \$182,136 | \$195,780 | \$195,780 | \$195,780 | \$195,780 | \$195,780 | \$194,349 | \$194,349 |
| Clerical Tech/Office Sub. | 2403 | \$17,463 | \$6,973 | \$7,807 | \$0 | \$7,807 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,178 | \$0 |
| Clerical Tech/ Office Overtime | 2412 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Classified Salaries /subs | 2416 | \$16,910 | \$2,909 | \$9,518 | \$2,975 | \$9,518 | \$2,975 | \$2,975 | \$2,975 | \$2,975 | \$2,975 | \$5,098 | \$5,098 |
| Cash In-Lieu | 2450 | \$1,018 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Classified | | \$1,570,075 | \$1,524,125 | \$1,455,650 | \$1,544,393 | \$1,455,650 | \$1,544,393 | \$1,544,393 | \$1,544,393 | \$1,544,393 | \$1,544,393 | \$1,513,231 | \$1,513,231 |
| STRS Instructional | 3101 | \$299,848 | \$345,241 | \$488,523 | \$421,166 | \$488,523 | \$421,166 | \$421,166 | \$421,166 | \$421,166 | \$421,166 | \$240,642 | \$240,642 |
| STRS Non-instructional | 3102 | \$7,265 | \$9,136 | \$11,704 | \$8,617 | \$11,704 | \$8,617 | \$8,617 | \$8,617 | \$8,617 | \$8,617 | \$7,026 | \$7,026 |
| PERS Instructional | 3201 | \$40,400 | \$45,483 | \$87,662 | \$39,486 | \$87,662 | \$39,486 | \$39,486 | \$39,486 | \$39,486 | \$39,486 | \$77,130 | \$77,130 |
| PERS Non-instructional | 3202 | \$171,731 | \$191,529 | \$292,660 | \$289,730 | \$292,660 | \$289,730 | \$289,730 | \$289,730 | \$289,730 | \$289,730 | \$254,695 | \$254,695 |
| OASDI Instructional | 3311 | \$17,153 | \$17,660 | \$21,898 | \$14,807 | \$21,898 | \$14,807 | \$14,807 | \$14,807 | \$14,807 | \$14,807 | \$23,487 | \$23,487 |
| OASDI Non-instructional | 3312 | \$90,049 | \$86,532 | \$83,688 | \$91,261 | \$83,688 | \$91,261 | \$91,261 | \$91,261 | \$91,261 | \$91,261 | \$88,143 | \$88,143 |
| Medicare Instructional | 3301 | \$28,172 | \$27,210 | \$27,080 | \$26,927 | \$27,080 | \$26,927 | \$26,927 | \$26,927 | \$26,927 | \$26,927 | \$20,830 | \$20,830 |
| Medicare Non-instructional | 3302 | \$21,656 | \$20,840 | \$20,176 | \$21,860 | \$20,176 | \$21,860 | \$21,860 | \$21,860 | \$21,860 | \$21,860 | \$17,013 | \$17,013 |
| H & W -Cert Pos | 3401 | \$161,847 | \$178,549 | \$185,959 | \$257,796 | \$185,959 | \$257,796 | \$257,796 | \$257,796 | \$257,796 | \$257,796 | \$172,367 | \$172,367 |
| H & W - Classif | 3402 | \$311,304 | \$298,647 | \$263,849 | \$409,250 | \$263,849 | \$409,250 | \$409,250 | \$409,250 | \$409,250 | \$409,250 | \$256,518 | \$256,518 |
| Dental Recapture - Certified | 3403 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dental Recapture - Classified | 3404 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUI - Certif | 3501 | \$1,217 | \$1,151 | \$1,137 | \$1,076 | \$1,137 | \$1,076 | \$1,076 | \$1,076 | \$1,076 | \$1,076 | \$534 | \$534 |
| SUI - Classif | 3502 | \$911 | \$884 | \$852 | \$879 | \$852 | \$879 | \$879 | \$879 | \$879 | \$879 | \$434 | \$434 |
| Workers Comp-Certif | 3601 | \$41,443 | \$40,670 | \$40,162 | \$38,070 | \$40,162 | \$38,070 | \$38,070 | \$38,070 | \$38,070 | \$38,070 | \$39,847 | \$39,847 |
| Workers Comp- Classif | 3602 | \$32,188 | \$31,254 | \$30,111 | \$30,904 | \$30,111 | \$30,904 | \$30,904 | \$30,904 | \$30,904 | \$30,904 | \$31,024 | \$31,024 |
| Retiree Benefits, Certif | 3701 | \$47,244 | \$37,092 | \$34,225 | \$39,191 | \$34,225 | \$39,191 | \$39,191 | \$39,191 | \$39,191 | \$39,191 | \$22,755 | \$22,755 |
| Retiree Benefits, Classif | 3702 | \$32,316 | \$26,342 | \$22,673 | \$32,602 | \$22,673 | \$32,602 | \$32,602 | \$32,602 | \$32,602 | \$32,602 | \$16,736 | \$16,736 |
| PERS Reduction, Certified | 3801 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PERS Reduction, Classified | 3802 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Benefits | | \$1,304,744 | \$1,358,220 | \$1,592,359 | \$1,723,622 | \$1,592,359 | \$1,723,622 | \$1,723,622 | \$1,723,622 | \$1,723,622 | \$1,723,622 | \$1,269,181 | \$1,269,181 |
| Instructional Materials & Supplies | 4300 | \$36,076 | \$24,225 | \$7,205 | \$37,093 | \$7,205 | \$37,093 | \$37,093 | \$37,093 | \$37,093 | \$37,093 | \$17,851 | \$17,851 |
| Other Supplies | 4350 | \$44,363 | \$21,605 | \$35,344 | \$47,000 | \$35,344 | \$47,000 | \$47,000 | \$47,000 | \$47,000 | \$47,000 | \$28,752 | \$28,752 |
| Unallocated exp. / placeholder | 4380 | \$0 | \$0 | \$0 | \$109,445 | \$0 | \$109,445 | \$109,445 | \$109,445 | \$109,445 | \$109,445 | \$0 | \$0 |
| Carry over funds | 4390 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment \$500 to \$5,000 | 4400 | \$3,897 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$14,323 | \$14,323 |
| Food Supplies | 4710 | \$11,204 | \$9,187 | \$16,419 | \$7,092 | \$16,419 | \$7,092 | \$7,092 | \$7,092 | \$7,092 | \$7,092 | \$9,864 | \$9,864 |
| Total Books & Supplies | | \$95,540 | \$55,017 | \$58,968 | \$210,630 | \$58,968 | \$210,630 | \$210,630 | \$210,630 | \$210,630 | \$210,630 | \$70,790 | \$70,790 |
| Consultants | 5100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Travel & Conferences | 5200 | \$8,845 | \$0 | \$120 | \$10,000 | \$120 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$393 | \$393 |
| Travel / Training | 5220/5230 | \$0 | \$0 | \$103 | \$10,000 | \$103 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$691 | \$691 |
| Dues & Memberships | 5300 | \$7,260 | \$3,368 | \$0 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$3,388 | \$3,388 |
| Rentals, Leases & Repairs | 5600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maintenance Contracts | 5620 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interfund Service - Field Trips | 5751 | \$0 | \$1,606 | \$1,002 | \$5,000 | \$1,002 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$0 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|-----------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| CHILD DEVELOPMENT FUND - Fund 12 | | | | | | | |
| Comparison Report | | | | | | | |
| | | | | | | | |
| | | Audited Actuals | Audited Actuals | Audited Actuals | Adopted Budget | Estimated Actuals | Unaudited Actuals |
| DESCRIPTION | SACS | 2016-2017 As of 6/30/2017 | 2017-2018 As of 6/30/2018 | 2018-2019 As of 6/30/2019 | 2019-2020 As of 6/30/2019 | 2019-2020 As of 6/30/2019 | 2019-2020 As of 6/30/2019 |
| Central Printing - Xerox | OBJ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Offsite Printing - Copies | 5753 | \$6,400 | \$6,400 | \$6,400 | \$0 | \$0 | \$0 |
| Project Billing Interfund | 5754 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interfund Tsfr - Food Service | 5755 | \$420,742 | \$407,762 | \$447,824 | \$371,915 | \$371,915 | \$263,504 |
| Professional Consultant Svcs. | 5800 | \$114,545 | \$44,429 | \$52,575 | \$84,969 | \$84,969 | \$51,845 |
| Bank Fees | 5839 | \$3,009 | \$0 | \$3,352 | \$0 | \$0 | \$4,276 |
| Postage/Mailings | 5910 | \$0 | \$47 | \$0 | \$0 | \$0 | \$0 |
| Cell Phone | 5920 | \$1,209 | \$665 | \$1,283 | \$0 | \$0 | \$2,115 |
| Postage - Interfund | 5950 | \$458 | \$342 | \$178 | \$0 | \$0 | \$96 |
| Total Other Services | | \$562,468 | \$464,639 | \$512,837 | \$491,884 | \$491,884 | \$326,308 |
| Sites & Improvement of sites | 6100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Buildings & Improvement of Bldgs. | 6200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment | 6400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Capital Outlay | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER Outgo | | | | | | | |
| Direct Support/Indirect Cost | 7300-7390 | \$316,662 | \$291,400 | \$289,120 | \$301,964 | \$301,964 | \$261,365 |
| TOTAL EXPENDITURES | | \$5,944,016 | \$5,669,038 | \$5,822,840 | \$6,140,898 | \$6,140,898 | \$5,384,625 |
| OTHER FINANCING SOURCES / USES: | | | | | | | |
| Other Auth. Interfund Transactions | 8919 | \$569,304 | \$164,171 | \$0 | \$30,000 | \$30,000 | \$459,450 |
| Contributions From Unrestricted Res | 8890 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Auth. Interfund Trans. Out | 7619 | (\$128,974) | \$0 | \$0 | \$0 | \$0 | (\$459,450) |
| Total Other Financing Sources / Uses | | \$440,330 | \$164,171 | \$0 | \$30,000 | \$30,000 | \$0 |
| Excess/ (deficiency) of Revenue over Expenditures | | (\$127,250) | (\$6,819) | \$2,090 | \$0 | \$0 | \$368,355 |
| BEGINNING BALANCE | | \$164,158 | \$36,907 | \$30,088 | \$32,178 | \$32,178 | \$32,178 |
| Audit Adjustments | | \$0 | \$0 | \$0 | \$0 | | |
| ENDING BALANCE | | \$36,908 | \$30,088 | \$32,178 | \$32,178 | \$32,178 | \$400,533 |

NUTRITION

SERVICES

(CAFETERIA
FUND)

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | | |
|--|------|--------------------|--------------------|--------------------|-------------------|----------------------|----------------------|--|--|--|
| Cafeteria Fund - Fund 13 | | | | | | | | | | |
| Year-to-Year Comparison | | | | | | | | | | |
| | | Audited Actuals | Audited Actuals | Audited Actuals | Adopted Budget | Estimated Actuals | Unaudited Actuals | | | |
| | | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2019-20 | 2019-20 | | | |
| | | As of 6-30-17 | As of 6-30-18 | As of 6-30-19 | As of 6-26-19 | As of 06-30-20 | As of 06-30-20 | | | |
| DESCRIPTION | CODE | | | | | | | | | |
| Federal Reimbursement | 8220 | 1,521,437 | 1,646,652 | 1,848,853 | 1,808,067 | 1,808,067 | 1,247,631 | | | |
| Child Nutrition (Fed) Prior Yr | 8229 | 3,360 | 0 | 0 | 0 | 0 | 0 | | | |
| State Reimbursement | 8520 | 76,534 | 141,240 | 123,069 | 162,853 | 162,853 | 94,978 | | | |
| State Reimbursement Prior Yr | 8525 | 0 | 25,819 | 86,458 | 0 | 0 | 480 | | | |
| All Other state Revenue | 8590 | 0 | 0 | 0 | 0 | 0 | 110 | | | |
| Student Meals & A La Carte | 8634 | 417,743 | 503,874 | 531,302 | 550,000 | 419,148 | 419,927 | | | |
| Interest | 8660 | (1,344) | 211 | (648) | 50 | 50 | (3,484) | | | |
| Other Local Income | 8699 | 35,014 | 19,952 | 33,800 | 30,000 | 28,376 | 28,310 | | | |
| Child Development | 5755 | 545,684 | 582,940 | 638,256 | 574,747 | 576,371 | 406,729 | | | |
| District Catering | 5756 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Subtotal Revenue | | 2,598,428 | 2,920,689 | 3,261,090 | 3,125,717 | 2,994,865 | 2,194,681 | | | |
| Interfund Transfer | 8919 | 1,000,000 | 998,497 | 632,542 | 835,030 | 835,030 | 734,521 | | | |
| TOTAL REVENUE | | 3,598,428 | 3,919,186 | 3,893,632 | 3,960,747 | 3,829,895 | 2,929,202 | | | |
| EXPENDITURES: | | | | | | | | | | |
| Food Workers Salary | 2202 | 832,313 | 915,287 | 920,916 | 995,391 | 909,424 | 629,366 | | | |
| Substitutes | 2203 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Food Workers Overtime | 2212 | 663 | 1,093 | 729 | 200 | 586 | 586 | | | |
| Food Workers Hourly | 2216 | 183,511 | 105,366 | 92,233 | 50,509 | 98,002 | 59,279 | | | |
| Cash in lieu (TSA) | 2250 | 93,763 | 105,698 | 83,439 | 86,210 | 84,079 | 66,324 | | | |
| Classified Supervisor and Admin Salary | 2302 | 440,972 | 464,397 | 312,953 | 399,334 | 384,210 | 282,076 | | | |
| Supv-Limited Term | 2316 | 0 | 21 | 458 | 500 | 0 | 0 | | | |
| Cash in lieu (TSA) | 2350 | 17,138 | 20,463 | 22,739 | 18,000 | 23,973 | 20,284 | | | |
| Clerical Salary | 2402 | 125,422 | 132,553 | 140,764 | 140,474 | 142,813 | 106,210 | | | |
| Cash in Lieu of Benefits | 2450 | 3,495 | 3,632 | 3,716 | 3,770 | 1,844 | 1,844 | | | |
| SUBTOTAL - SALARIES | | 1,697,297 | 1,748,510 | 1,577,946 | 1,694,388 | 1,644,931 | 1,165,969 | | | |
| State Teach Ret Sys Class | 3102 | 0 | 0 | 0 | 0 | 155 | 265 | | | |
| PERS | 3202 | 187,014 | 217,412 | 325,486 | 318,292 | 283,596 | 198,981 | | | |
| Medicare | 3302 | 23,996 | 24,650 | 22,351 | 22,258 | 23,438 | 13,244 | | | |
| FICA | 3312 | 101,793 | 105,338 | 95,571 | 95,181 | 100,160 | 71,060 | | | |
| Health & Dental | 3402 | 245,200 | 274,328 | 258,563 | 272,009 | 239,785 | 149,271 | | | |
| SUI | 3502 | 986 | 1,016 | 915 | 891 | 420 | 403 | | | |
| Workers Comp | 3602 | 34,839 | 35,908 | 32,348 | 31,471 | 33,713 | 23,929 | | | |
| Retirement Benefits | 3702 | 40,107 | 32,716 | 30,204 | 35,309 | 18,315 | 15,378 | | | |
| SUBTOTAL - BENEFITS | | 633,934 | 691,367 | 765,438 | 775,411 | 699,582 | 472,531 | | | |
| Supplies | 4350 | 20,045 | 7,521 | 6,831 | 6,570 | 8,432 | 8,555 | | | |
| Unallocated | 4380 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Equipment | 4400 | 0 | 0 | 0 | 13,000 | 11,569 | 11,569 | | | |
| Food Items | 4710 | 1,202,733 | 1,183,263 | 1,133,035 | 1,183,679 | 1,203,352 | 885,275 | | | |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|------|--------------------|--------------------|--------------------|-------------------|----------------------|----------------------|
| Cafeteria Fund - Fund 13 | | | | | | | |
| Year-to-Year Comparison | | | | | | | |
| | | Audited Actuals | Audited Actuals | Audited Actuals | Adopted Budget | Estimated Actuals | Unaudited Actuals |
| | | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2019-20 | 2019-20 |
| | | As of 6-30-17 | As of 6-30-18 | As of 6-30-19 | As of 6-26-19 | As of 6-30-20 | As of 6-30-20 |
| DESCRIPTION | CODE | | | | | | |
| Non- food items | 4790 | (3,507) | 36,419 | 28,451 | 37,500 | 30,927 | 30,680 |
| SUBTOTAL - MATERIALS & SUPPLIES | | 1,219,271 | 1,227,203 | 1,168,317 | 1,240,749 | 1,254,280 | 936,079 |
| Travel / Conference | 5200 | 195 | 430 | 2,420 | 1,800 | 358 | 574 |
| Rental, Lease & Repairs | 5600 | 49,150 | 59,784 | 60,403 | 55,715 | 62,982 | 72,441 |
| Maintenance Agreements | 5620 | 17,483 | 0 | 0 | 0 | 0 | 0 |
| Dir. Costs from interfund Svcs | 5750 | 0 | 0 | (1,330) | 0 | 43,218 | 43,218 |
| Central printing - Xerox | 5752 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Transportation Department Charges | 5759 | 2,239 | 8,549 | 0 | 9,000 | 9,000 | 0 |
| Other Expenses | 5800 | 20,936 | 18,604 | 14,311 | 13,500 | 8,990 | 12,850 |
| Outside Printing | 5820 | 10,445 | 10,220 | 10,220 | 10,300 | 0 | 0 |
| Bank Fees | 5839 | 20,195 | 19,356 | 6,010 | 2,468 | 1,453 | 9,553 |
| Unallocated Expenses | 5885 | 0 | 25,955 | 30,063 | 0 | 0 | 45,954 |
| Postage/Mailing | 5910 | 0 | 0 | 0 | 100 | 0 | 0 |
| Cell Phone | 5920 | 3,161 | 3,372 | 2,786 | 3,000 | 3,444 | 3,713 |
| Postage - interfund | 5950 | 1,913 | 2,626 | 3,820 | 3,910 | 2,133 | 2,173 |
| TOTAL CONTRACTS | | 126,716 | 149,896 | 129,703 | 100,793 | 132,578 | 191,476 |
| Direct Support Cost | 7350 | 50,882 | 50,882 | 50,882 | 50,882 | 0 | 0 |
| Indirect Support Cost | 7390 | 154,071 | 169,137 | 162,470 | 165,714 | 165,714 | 155,813 |
| TOTAL EXPENDITURES | | 3,882,172 | 4,036,995 | 3,854,756 | 4,027,937 | 3,897,085 | 2,921,868 |
| Excess/ (deficiency) of Revenue over Expenditures | | (283,744) | (117,809) | 38,876 | (67,190) | (67,190) | 7,334 |
| BEGINNING BALANCE | | 505,343 | 221,600 | 103,791 | 142,667 | 142,667 | 142,667 |
| ENDING BALANCE | | 221,600 | 103,791 | 142,667 | 75,477 | 75,477 | 150,001 |
| AUDIT ADJUSTMENT | | | | | | | |
| ADJUSTED ENDING BALANCE | | 221,600 | 103,791 | 142,667 | 75,477 | 75,477 | 150,001 |

SACS

SOFTWARE

G = General Ledger Data; S = Supplemental Data

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 92,972,538.61 | 684,868.00 | 93,657,406.61 | 85,479,211.00 | 637,929.00 | 86,117,140.00 | -8.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 3,433,499.98 | 3,433,499.98 | 0.00 | 4,418,561.00 | 4,418,561.00 | 28.7% |
| 3) Other State Revenue | | 8300-8599 | 2,501,373.10 | 11,827,485.49 | 14,328,858.59 | 1,903,443.00 | 3,835,749.00 | 5,739,192.00 | -59.9% |
| 4) Other Local Revenue | | 8600-8799 | 42,072,605.60 | 9,850,003.44 | 51,922,609.04 | 52,677,753.00 | 7,855,003.00 | 60,532,756.00 | 16.6% |
| 5) TOTAL REVENUES | | | 137,546,517.31 | 25,795,856.91 | 163,342,374.22 | 140,080,407.00 | 16,747,242.00 | 156,807,649.00 | -4.0% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 53,516,799.42 | 10,949,782.99 | 64,466,582.41 | 59,492,654.00 | 10,491,447.00 | 69,984,101.00 | 8.6% |
| 2) Classified Salaries | | 2000-2999 | 17,401,581.08 | 11,692,214.14 | 29,093,795.22 | 19,410,748.00 | 9,930,183.64 | 29,340,931.64 | 0.8% |
| 3) Employee Benefits | | 3000-3999 | 22,709,924.24 | 15,641,732.08 | 38,351,656.32 | 25,206,961.00 | 7,654,188.00 | 32,861,149.00 | -14.3% |
| 4) Books and Supplies | | 4000-4999 | 1,898,886.97 | 1,380,051.43 | 3,278,938.40 | 3,727,767.00 | 2,767,667.87 | 6,495,434.87 | 98.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,808,979.74 | 16,968,916.74 | 28,777,896.48 | 12,114,730.00 | 13,988,228.54 | 26,102,958.54 | -9.3% |
| 6) Capital Outlay | | 6000-6999 | 641,366.39 | 1,468,247.03 | 2,109,613.42 | 58,450.00 | 95,000.00 | 153,450.00 | -92.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 8,528.00 | 8,528.00 | 0.00 | 550.00 | 550.00 | -93.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,013,638.64) | 437,554.82 | (576,083.82) | (835,130.00) | 397,597.00 | (437,533.00) | -24.1% |
| 9) TOTAL EXPENDITURES | | | 106,963,899.20 | 58,547,027.23 | 165,510,926.43 | 119,176,180.00 | 45,324,862.05 | 164,501,042.05 | -0.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 3,200,000.00 | 446,813.95 | 3,646,813.95 | 6,300,000.00 | 0.00 | 6,300,000.00 | 72.8% |
| b) Transfers Out | | 7600-7629 | 983,120.76 | 1,152,634.80 | 2,135,755.56 | 666,659.00 | 0.00 | 666,659.00 | -68.8% |
| 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 | (28,865,241.71) | 28,865,241.71 | 0.00 | (28,411,905.00) | 28,411,905.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (26,648,362.47) | 28,159,420.86 | 1,511,058.39 | (22,778,564.00) | 28,411,905.00 | 5,633,341.00 | 272.8% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,934,255.64 | (4,591,749.46) | (657,493.82) | (1,894,337.00) | (165,715.05) | (2,060,062.05) | 213.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,911,586.53 | 5,869,254.83 | 18,780,841.36 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | -3.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,911,586.53 | 5,869,254.83 | 18,780,841.36 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | -3.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,911,586.53 | 5,869,254.83 | 18,780,841.36 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | -3.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 14,951,505.17 | 1,111,790.32 | 16,063,295.49 | -11.4% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| Revolving Cash | | 9711 | | | | | | | |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 89,011.20 | 0.00 | 89,011.20 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 3,254,511.72 | 3,254,511.72 | 0.00 | 3,088,796.67 | 3,088,796.67 | -5.1% |
| 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 | 12,601,751.53 | 0.00 | 12,601,751.53 | 10,135,015.17 | 0.00 | 10,135,015.17 | -19.6% |
| Parcel Taxes | 0000 | 9780 | 10,009,459.97 | | 10,009,459.97 | | | | |
| Supplemental Grant - LCAP | 0000 | 9780 | 1,000,000.00 | | 1,000,000.00 | | | | |
| Parcel Tax | 1100 | 9780 | 1,592,291.56 | | 1,592,291.56 | | | | |
| Parcel Tax | 0000 | 9780 | | | | 4,169,879.91 | | 4,169,879.91 | |
| Parcel Tax | 1100 | 9780 | | | | 4,965,135.26 | | 4,965,135.26 | |
| Supplemental LCAP | 1400 | 9780 | | | | 1,000,000.00 | | 1,000,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,102,901.74 | 0.00 | 1,102,901.74 | 0.00 | 0.00 | 0.00 | -100.0% |
| Unassigned/Unappropriated Amount | | 9790 | 2,952,177.70 | (1,977,006.35) | 975,171.35 | 4,716,490.00 | (1,977,006.35) | 2,739,483.65 | 180.9% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |
| G. ASSETS | | | | | | | | |
| 1) Cash | | | | | | | | |
| a) in County Treasury | | 9110 | 22,243,705.35 | 3,944,353.48 | 26,188,058.83 | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | |
| b) in Banks | | 9120 | (150,195.24) | 210,151.75 | 59,956.51 | | | |
| c) in Revolving Cash Account | | 9130 | 100,000.00 | 0.00 | 100,000.00 | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 135,000.00 | 0.00 | 135,000.00 | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | |
| 3) Accounts Receivable | | 9200 | 5,785,182.04 | 5,849,642.73 | 11,634,824.77 | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | |
| 5) Due from Other Funds | | 9310 | 3,679,006.23 | 453,121.73 | 4,132,127.96 | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | |
| 7) Prepaid Expenditures | | 9330 | 89,011.20 | 0.00 | 89,011.20 | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | |
| 9) TOTAL, ASSETS | | | 31,881,709.58 | 10,457,269.69 | 42,338,979.27 | | | |
| 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 | 11,426,040.88 | 5,916,511.98 | 17,342,552.86 | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | |
| 3) Due to Other Funds | | 9610 | 3,609,826.53 | 2,152,762.07 | 5,762,588.60 | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 1,110,490.27 | 1,110,490.27 | | | |
| 6) TOTAL, LIABILITIES | | | 15,035,867.41 | 9,179,764.32 | 24,215,631.73 | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | |
| K. FUND EQUITY | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | |

| Description (must agree with line F2) (G9 + H2) - (I6 + J2) | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 38,552,471.00 | 0.00 | 38,552,471.00 | 33,022,680.00 | 0.00 | 33,022,680.00 | -14.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 5,658,233.00 | 0.00 | 5,658,233.00 | 5,716,490.00 | 0.00 | 5,716,490.00 | 1.0% |
| State Aid - Prior Years | | 8019 | (169,638.00) | 0.00 | (169,638.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 215,767.47 | 0.00 | 215,767.47 | 212,602.00 | 0.00 | 212,602.00 | -1.5% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 15.00 | 0.00 | 15.00 | New |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 35,849,775.33 | 0.00 | 35,849,775.33 | 35,401,684.00 | 0.00 | 35,401,684.00 | -1.2% |
| Unsecured Roll Taxes | | 8042 | 1,787,126.35 | 0.00 | 1,787,126.35 | 2,337,419.00 | 0.00 | 2,337,419.00 | 30.8% |
| Prior Years' Taxes | | 8043 | (161,744.15) | 0.00 | (161,744.15) | (359,035.00) | 0.00 | (359,035.00) | 122.0% |
| Supplemental Taxes | | 8044 | 933,403.25 | 0.00 | 933,403.25 | 858,446.00 | 0.00 | 858,446.00 | -8.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 9,866,998.25 | 0.00 | 9,866,998.25 | 7,833,361.00 | 0.00 | 7,833,361.00 | -20.6% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 440,146.11 | 0.00 | 440,146.11 | 455,549.00 | 0.00 | 455,549.00 | 3.5% |
| 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 | | | 92,972,538.61 | 0.00 | 92,972,538.61 | 85,479,211.00 | 0.00 | 85,479,211.00 | -8.1% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 684,868.00 | 684,868.00 | 0.00 | 637,929.00 | 637,929.00 | -6.9% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL LCFF SOURCES | | | 92,972,538.61 | 684,868.00 | 93,657,406.61 | 85,479,211.00 | 637,929.00 | 86,117,140.00 | -8.1% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 1,830,090.73 | 1,830,090.73 | 0.00 | 1,816,540.00 | 1,816,540.00 | -0.7% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 166,409.70 | 166,409.70 | 0.00 | 158,264.00 | 158,264.00 | -4.9% |
| 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 | | 713,809.70 | 713,809.70 | | 996,340.00 | 996,340.00 | 39.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 275,882.77 | 275,882.77 | | 310,000.00 | 310,000.00 | 12.4% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 9,449.30 | 9,449.30 | | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 44,109.97 | 44,109.97 | | 170,131.00 | 170,131.00 | 285.7% |
| 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, 5510, 5630 | 8290 | | 152,727.01 | 152,727.01 | | 59,261.00 | 59,261.00 | -61.2% |
| Other NCLB / Every Student Succeeds Act | | | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | 43,859.00 | 43,859.00 | | 41,865.00 | 41,865.00 | -4.5% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 197,161.80 | 197,161.80 | 0.00 | 866,160.00 | 866,160.00 | 339.3% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 3,433,499.98 | 3,433,499.98 | 0.00 | 4,418,561.00 | 4,418,561.00 | 28.7% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 393,822.00 | 0.00 | 393,822.00 | 397,200.00 | 0.00 | 397,200.00 | 0.9% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,521,228.10 | 583,704.07 | 2,104,932.17 | 1,506,243.00 | 531,615.00 | 2,037,858.00 | -3.2% |
| 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 | | 1,927,813.00 | 1,927,813.00 | | 1,638,641.00 | 1,638,641.00 | -15.0% |

| | | | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|------------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 235,932.77 | 235,932.77 | | 279,819.00 | 279,819.00 | 18.6% |
| 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 | 586,323.00 | 9,080,035.65 | 9,666,358.65 | 0.00 | 1,385,674.00 | 1,385,674.00 | -85.7% |
| TOTAL, OTHER STATE REVENUE | | | 2,501,373.10 | 11,827,485.49 | 14,328,858.59 | 1,903,443.00 | 3,835,749.00 | 5,739,192.00 | -59.9% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| 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 | | 8621 | 38,547,718.31 | 0.00 | 38,547,718.31 | 50,065,835.00 | 0.00 | 50,065,835.00 | 29.9% |
| Parcel Taxes | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | | | | | | | | |
| Community Redevelopment Funds | | 8625 | 152,036.15 | 0.00 | 152,036.15 | 0.00 | 0.00 | 0.00 | -100.0% |
| Not Subject to LCFF Deduction | | | | | | | | | |
| 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 | 447,143.49 | 0.00 | 447,143.49 | 300,918.00 | 0.00 | 300,918.00 | -32.7% |
| Interest | | 8660 | 555,402.67 | 0.00 | 555,402.67 | 307,000.00 | 0.00 | 307,000.00 | -44.7% |
| 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 | 208,645.88 | 0.00 | 208,645.88 | 200,000.00 | 0.00 | 200,000.00 | -4.1% |
| Interagency Services | | 8677 | 94,070.55 | 0.00 | 94,070.55 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| (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 | 2,067,588.55 | 4,963,260.44 | 7,030,848.99 | 1,804,000.00 | 2,569,836.00 | 4,373,836.00 | -37.8% |
| 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 | | 4,886,743.00 | 4,886,743.00 | | 5,285,167.00 | 5,285,167.00 | 8.2% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 42,072,605.60 | 9,850,003.44 | 51,922,609.04 | 52,677,753.00 | 7,855,003.00 | 60,532,756.00 | 16.6% |
| TOTAL REVENUES | | | 137,546,517.31 | 25,795,856.91 | 163,342,374.22 | 140,060,407.00 | 16,747,242.00 | 156,807,649.00 | -4.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 44,852,099.78 | 8,395,392.33 | 53,247,492.11 | 46,985,097.00 | 7,871,089.00 | 54,856,186.00 | 3.0% |
| Certificated Pupil Support Salaries | | 1200 | 2,992,429.36 | 1,538,837.37 | 4,531,266.73 | 3,272,005.00 | 1,641,929.00 | 4,913,934.00 | 8.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,257,237.04 | 911,574.30 | 6,168,811.34 | 5,378,871.00 | 881,839.00 | 6,260,710.00 | 1.5% |
| Other Certificated Salaries | | 1900 | 415,033.24 | 103,978.99 | 519,012.23 | 3,856,681.00 | 96,590.00 | 3,953,271.00 | 661.7% |
| TOTAL, CERTIFICATED SALARIES | | | 53,516,799.42 | 10,949,782.99 | 64,466,582.41 | 59,492,654.00 | 10,491,447.00 | 69,984,101.00 | 8.6% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,191,794.78 | 6,596,406.94 | 7,788,201.72 | 1,228,320.00 | 5,697,761.00 | 6,926,081.00 | -11.1% |
| Classified Support Salaries | | 2200 | 8,200,212.77 | 2,921,187.24 | 11,121,400.01 | 8,666,704.00 | 2,734,669.64 | 11,401,373.64 | 2.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,294,168.14 | 1,305,867.74 | 3,600,035.88 | 2,442,383.00 | 838,093.00 | 3,280,476.00 | -8.9% |
| Clerical, Technical and Office Salaries | | 2400 | 4,482,249.66 | 813,861.75 | 5,296,111.41 | 5,103,853.00 | 612,039.00 | 5,715,892.00 | 7.9% |
| Other Classified Salaries | | 2900 | 1,233,155.73 | 54,890.47 | 1,288,046.20 | 1,969,488.00 | 47,621.00 | 2,017,109.00 | 56.6% |
| TOTAL, CLASSIFIED SALARIES | | | 17,401,581.08 | 11,692,214.14 | 29,093,795.22 | 19,410,748.00 | 9,930,183.64 | 29,340,931.64 | 0.8% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 9,030,440.74 | 9,527,927.93 | 18,558,368.67 | 9,871,111.00 | 1,648,165.00 | 11,519,276.00 | -37.9% |
| PERS | | 3201-3202 | 3,139,929.41 | 1,951,826.29 | 5,091,755.70 | 4,003,426.00 | 1,867,866.00 | 5,871,292.00 | 15.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,003,441.64 | 1,117,107.93 | 3,120,549.57 | 2,517,584.00 | 887,283.00 | 3,404,867.00 | 9.1% |
| Health and Welfare Benefits | | 3401-3402 | 6,251,926.62 | 2,321,935.03 | 8,573,861.65 | 7,260,489.00 | 2,640,293.00 | 9,900,782.00 | 15.5% |
| Unemployment Insurance | | 3501-3502 | 15,660.64 | 5,423.82 | 21,084.46 | 48,816.00 | 12,713.00 | 61,529.00 | 191.8% |
| Workers' Compensation | | 3601-3602 | 1,456,983.89 | 464,933.95 | 1,921,917.84 | 1,694,837.00 | 410,253.00 | 2,105,090.00 | 9.5% |
| OPEB, Allocated | | 3701-3702 | 811,541.30 | 252,577.13 | 1,064,118.43 | 704,124.00 | 187,615.00 | 891,739.00 | -16.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | (893,426.00) | 0.00 | (893,426.00) | New |
| TOTAL, EMPLOYEE BENEFITS | | | 22,709,924.24 | 15,641,732.08 | 38,351,656.32 | 25,206,961.00 | 7,654,188.00 | 32,861,149.00 | -14.3% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 81,914.43 | 0.00 | 81,914.43 | 3,716.00 | 0.00 | 3,716.00 | -95.5% |
| Books and Other Reference Materials | | 4200 | 71,389.67 | 3,476.82 | 74,866.49 | 115,913.00 | 4,831.00 | 120,744.00 | 61.3% |
| Materials and Supplies | | 4300 | 1,404,311.77 | 1,134,494.60 | 2,538,806.37 | 3,080,634.00 | 2,396,566.23 | 5,477,200.23 | 115.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Noncapitalized Equipment | | 4400 | 341,271.10 | 242,080.01 | 583,351.11 | 527,504.00 | 366,270.64 | 893,774.64 | 53.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,898,886.97 | 1,380,051.43 | 3,278,938.40 | 3,727,767.00 | 2,767,667.87 | 6,495,434.87 | 98.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 22,750.00 | 5,162,366.93 | 5,185,116.93 | 0.00 | 5,163,035.00 | 5,163,035.00 | -0.4% |
| Travel and Conferences | | 5200 | 117,228.09 | 100,613.35 | 217,841.44 | 89,868.00 | 183,754.00 | 273,622.00 | 25.6% |
| Dues and Memberships | | 5300 | 34,548.08 | 6,153.75 | 40,701.83 | 47,874.00 | 5,123.00 | 52,997.00 | 30.2% |
| Insurance | | 5400 - 5450 | 878,880.28 | 0.00 | 878,880.28 | 877,000.00 | 0.00 | 877,000.00 | -0.2% |
| Operations and Housekeeping Services | | 5500 | 3,118,692.08 | 0.00 | 3,118,692.08 | 2,777,982.00 | 0.00 | 2,777,982.00 | -10.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,244,832.48 | 1,288,359.37 | 2,533,191.85 | 1,653,236.00 | 977,877.00 | 2,631,113.00 | 3.9% |
| Transfers of Direct Costs | | 5710 | (46,202.55) | 46,202.55 | 0.00 | (40,806.00) | 40,806.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (85,710.15) | 176,216.22 | 90,506.07 | (109,382.00) | 246,332.00 | 136,950.00 | 51.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,075,920.67 | 10,180,230.31 | 16,256,150.98 | 6,432,642.00 | 7,362,547.54 | 13,795,189.54 | -15.1% |
| Communications | | 5900 | 448,040.76 | 8,774.26 | 456,815.02 | 386,316.00 | 8,754.00 | 395,070.00 | -13.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,808,979.74 | 16,968,916.74 | 28,777,896.48 | 12,114,730.00 | 13,988,228.54 | 26,102,958.54 | -9.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 1,391,156.72 | 1,391,156.72 | 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 | 641,366.39 | 77,090.31 | 718,456.70 | 58,450.00 | 95,000.00 | 153,450.00 | -78.6% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 641,366.39 | 1,468,247.03 | 2,109,613.42 | 58,450.00 | 95,000.00 | 153,450.00 | -92.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7130 | 0.00 | 8,528.00 | 8,528.00 | 0.00 | 500.00 | 500.00 | -94.1% |
| State Special Schools | | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | New |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 8,528.00 | 8,528.00 | 0.00 | 550.00 | 550.00 | -93.6% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (437,554.82) | 437,554.82 | 0.00 | (397,597.00) | 397,597.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (576,083.82) | 0.00 | (576,083.82) | (437,533.00) | 0.00 | (437,533.00) | -24.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,013,638.64) | 437,554.82 | (576,083.82) | (835,130.00) | 397,597.00 | (437,533.00) | -24.1% |
| TOTAL, EXPENDITURES | | | 106,963,899.20 | 58,547,027.23 | 165,510,926.43 | 119,176,180.00 | 45,324,862.05 | 164,501,042.05 | -0.6% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 446,813.95 | 446,813.95 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 3,200,000.00 | 0.00 | 3,200,000.00 | 6,300,000.00 | 0.00 | 6,300,000.00 | 96.9% |
| (a) TOTAL INTERFUND TRANSFERS IN | | | 3,200,000.00 | 446,813.95 | 3,646,813.95 | 6,300,000.00 | 0.00 | 6,300,000.00 | 72.8% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 1,152,634.80 | 1,152,634.80 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 983,120.76 | 0.00 | 983,120.76 | 666,659.00 | 0.00 | 666,659.00 | -32.2% |
| (b) TOTAL INTERFUND TRANSFERS OUT | | | 983,120.76 | 1,152,634.80 | 2,135,755.56 | 666,659.00 | 0.00 | 666,659.00 | -68.8% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (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 | (28,865,241.71) | 28,865,241.71 | 0.00 | (28,411,905.00) | 28,411,905.00 | 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 | | | (28,865,241.71) | 28,865,241.71 | 0.00 | (28,411,905.00) | 28,411,905.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (26,648,362.47) | 28,159,420.86 | 1,511,058.39 | (22,778,564.00) | 28,411,905.00 | 5,633,341.00 | 272.8% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 92,972,538.61 | 684,868.00 | 93,657,406.61 | 85,479,211.00 | 637,929.00 | 86,117,140.00 | -8.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 3,433,499.98 | 3,433,499.98 | 0.00 | 4,418,561.00 | 4,418,561.00 | 28.7% |
| 3) Other State Revenue | | 8300-8599 | 2,501,373.10 | 11,827,485.49 | 14,328,858.59 | 1,903,443.00 | 3,835,749.00 | 5,739,192.00 | -59.9% |
| 4) Other Local Revenue | | 8600-8799 | 42,072,605.60 | 9,850,003.44 | 51,922,609.04 | 52,677,753.00 | 7,855,003.00 | 60,532,756.00 | 16.6% |
| 5) TOTAL REVENUES | | | 137,546,517.31 | 25,795,856.91 | 163,342,374.22 | 140,060,407.00 | 16,747,242.00 | 156,807,649.00 | -4.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 60,430,455.38 | 41,023,671.08 | 101,454,126.46 | 65,652,546.00 | 32,672,469.00 | 98,325,015.00 | -3.1% |
| 2) Instruction - Related Services | 2000-2999 | | 14,113,157.06 | 5,017,625.74 | 19,130,782.80 | 18,723,987.00 | 3,775,048.54 | 22,499,035.54 | 17.6% |
| 3) Pupil Services | 3000-3999 | | 9,554,394.81 | 4,363,624.23 | 13,918,019.04 | 9,579,437.00 | 3,458,605.51 | 13,038,042.51 | -6.3% |
| 4) Ancillary Services | 4000-4999 | | 384,880.28 | 86,951.59 | 471,831.87 | 401,214.00 | 0.00 | 401,214.00 | -15.0% |
| 5) Community Services | 5000-5999 | | 162,928.97 | 0.00 | 162,928.97 | 77,350.00 | 0.00 | 77,350.00 | -52.5% |
| 6) Enterprise | 6000-6999 | | 0.00 | 1,010.72 | 1,010.72 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) General Administration | 7000-7999 | | 10,418,386.75 | 1,494,482.96 | 11,912,869.71 | 12,443,390.00 | 397,597.00 | 12,840,987.00 | 7.8% |
| 8) Plant Services | 8000-8999 | | 11,899,695.95 | 6,551,132.91 | 18,450,828.86 | 12,298,256.00 | 5,020,592.00 | 17,318,848.00 | -6.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 8,528.00 | 8,528.00 | 0.00 | 550.00 | 550.00 | -93.6% |
| 10) TOTAL EXPENDITURES | | | 106,963,899.20 | 58,547,027.23 | 165,510,926.43 | 119,176,180.00 | 45,324,862.05 | 164,501,042.05 | -0.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 30,582,618.11 | (32,751,170.32) | (2,168,552.21) | 20,884,227.00 | (28,577,620.05) | (7,693,393.05) | 254.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | | | | | | | |
| b) Transfers Out | | 7600-7629 | 3,200,000.00 | 446,813.95 | 3,646,813.95 | 6,300,000.00 | 0.00 | 6,300,000.00 | 72.8% |
| 2) Other Sources/Uses | | | 983,120.76 | 1,152,634.80 | 2,135,755.56 | 666,659.00 | 0.00 | 666,659.00 | -68.8% |
| 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 | (28,865,241.71) | 28,865,241.71 | 0.00 | (28,411,905.00) | 28,411,905.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (26,648,362.47) | 28,159,420.86 | 1,511,058.39 | (22,778,564.00) | 28,411,905.00 | 5,633,341.00 | 272.8% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,934,255.64 | (4,591,749.46) | (657,493.82) | (1,894,337.00) | (165,715.05) | (2,060,052.05) | 213.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,911,586.53 | 5,869,254.83 | 18,780,841.36 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | -3.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,911,586.53 | 5,869,254.83 | 18,780,841.36 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | -3.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,911,586.53 | 5,869,254.83 | 18,780,841.36 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | -3.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 14,951,505.17 | 1,111,790.32 | 16,063,295.49 | -11.4% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 89,011.20 | 0.00 | 89,011.20 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 3,254,511.72 | 3,254,511.72 | 0.00 | 3,088,796.67 | 3,088,796.67 | -5.1% |
| 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) | | | 12,601,751.53 | 0.00 | 12,601,751.53 | 10,135,015.17 | 0.00 | 10,135,015.17 | -19.6% |
| Parcel Taxes | 0000 | 9780 | 10,009,459.97 | | 10,009,459.97 | | | | |
| Supplemental Grant - LCAP | 0000 | 9780 | 1,000,000.00 | | 1,000,000.00 | | | | |
| Parcel Tax | 1100 | 9780 | 1,592,291.56 | | 1,592,291.56 | | | | |
| Parcel Tax | 0000 | 9780 | | | | 4,169,879.91 | | 4,169,879.91 | |
| Parcel Tax | 1100 | 9780 | | | | 4,965,135.26 | | 4,965,135.26 | |
| Supplemental LCAP | 1400 | 9780 | | | | 1,000,000.00 | | 1,000,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,102,901.74 | 0.00 | 1,102,901.74 | 0.00 | 0.00 | 0.00 | -100.0% |
| Unassigned/Unappropriated Amount | | 9790 | 2,952,177.70 | (1,977,006.35) | 975,171.35 | 4,716,490.00 | (1,977,006.35) | 2,739,483.65 | 180.9% |

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

01 61143 0000000
Form 01

Berkeley Unified
Alameda County

| Resource | Description | 2019-20 | 2020-21 |
|---------------------------|---|-------------------|--------------|
| | | Unaudited Actuals | Budget |
| 5640 | Medi-Cal Billing Option | 132,041.88 | 132,041.83 |
| 6230 | California Clean Energy Jobs Act | 98,399.17 | 98,399.17 |
| 6300 | Lottery: Instructional Materials | 826,283.12 | 837,654.12 |
| 6500 | Special Education | 46,170.00 | 46,170.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 79,142.00 | 79,142.00 |
| 7370 | Supplementary Programs: Specialized Secondary | 0.01 | 0.01 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 22,422.35 | 13,602.35 |
| 7510 | Low-Performing Students Block Grant | 150,964.11 | 964.11 |
| 9010 | Other Restricted Local | 1,899,089.08 | 1,880,823.08 |
| Total, Restricted Balance | | 3,254,511.72 | 3,088,796.67 |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 711,105.00 | 565,974.00 | -20.4% |
| 3) Other State Revenue | | 8300-8599 | 3,574,038.68 | 2,964,526.00 | -17.1% |
| 4) Other Local Revenue | | 8600-8799 | 179,237.18 | 122,300.00 | -31.8% |
| 5) TOTAL, REVENUES | | | 4,464,380.86 | 3,652,800.00 | -18.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,125,765.74 | 1,615,822.00 | -24.0% |
| 2) Classified Salaries | | 2000-2999 | 729,514.67 | 673,823.00 | -7.6% |
| 3) Employee Benefits | | 3000-3999 | 817,930.58 | 784,879.00 | -4.0% |
| 4) Books and Supplies | | 4000-4999 | 92,366.28 | 132,555.00 | 43.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 256,266.51 | 298,755.00 | 16.6% |
| 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 | 158,905.67 | 146,966.00 | -7.5% |
| 9) TOTAL, EXPENDITURES | | | 4,180,749.45 | 3,652,800.00 | -12.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 283,631.41 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 283,631.41 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,124,182.24 | 1,407,813.65 | 25.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,124,182.24 | 1,407,813.65 | 25.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,124,182.24 | 1,407,813.65 | 25.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,407,813.65 | 1,407,813.65 | 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 | 952,395.69 | 952,395.69 | 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 | 455,417.96 | 455,417.96 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (414,493.64) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 1,109,362.55 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,039,444.25 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 90,442.61 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL ASSETS | | | 1,824,755.77 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 248,005.64 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 168,936.48 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL LIABILITIES | | | 416,942.12 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,407,813.65 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 711,105.00 | 565,974.00 | -20.4% |
| TOTAL, FEDERAL REVENUE | | | 711,105.00 | 565,974.00 | -20.4% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 3,394,886.00 | 2,952,526.00 | -13.0% |
| All Other State Revenue | All Other | 8590 | 179,152.68 | 12,000.00 | -93.3% |
| TOTAL, OTHER STATE REVENUE | | | 3,574,038.68 | 2,964,526.00 | -17.1% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,109.77 | 3,000.00 | 42.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 176,525.36 | 119,000.00 | -32.6% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 602.05 | 300.00 | -50.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 179,237.18 | 122,300.00 | -31.8% |
| TOTAL, REVENUES | | | 4,464,380.86 | 3,652,800.00 | -18.2% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,755,894.75 | 1,285,259.00 | -26.8% |
| Certificated Pupil Support Salaries | | 1200 | 52,495.51 | 33,796.00 | -35.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 317,375.48 | 296,767.00 | -6.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,125,765.74 | 1,615,822.00 | -24.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 161,076.58 | 118,787.00 | -26.3% |
| Classified Support Salaries | | 2200 | 201,869.90 | 198,507.00 | -1.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 366,568.19 | 356,529.00 | -2.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 729,514.67 | 673,823.00 | -7.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 322,459.12 | 252,051.00 | -21.8% |
| PERS | | 3201-3202 | 120,114.34 | 163,969.00 | 36.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 80,339.35 | 93,130.00 | 15.9% |
| Health and Welfare Benefits | | 3401-3402 | 207,820.48 | 206,106.00 | -0.8% |
| Unemployment Insurance | | 3501-3502 | 701.70 | 1,331.00 | 89.7% |
| Workers' Compensation | | 3601-3602 | 58,663.08 | 47,440.00 | -19.1% |
| OPEB, Allocated | | 3701-3702 | 27,832.51 | 20,852.00 | -25.1% |
| 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 | | | 817,930.58 | 784,879.00 | -4.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | (203.61) | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 11,458.97 | 11,500.00 | 0.4% |
| Materials and Supplies | | 4300 | 67,269.14 | 119,555.00 | 77.7% |
| Noncapitalized Equipment | | 4400 | 13,841.78 | 1,500.00 | -89.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 92,366.28 | 132,555.00 | 43.5% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,050.72 | 6,300.00 | -10.6% |
| Dues and Memberships | | 5300 | 1,320.00 | 1,300.00 | -1.5% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 85,727.49 | 100,780.00 | 17.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 28,160.43 | 45,700.00 | 62.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 6,000.00 | 6,500.00 | 8.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 118,201.10 | 128,755.00 | 8.9% |
| Communications | | 5900 | 9,806.77 | 9,420.00 | -3.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 256,266.51 | 298,755.00 | 16.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 158,905.67 | 146,966.00 | -7.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 158,905.67 | 146,966.00 | -7.5% |
| TOTAL, EXPENDITURES | | | 4,180,749.45 | 3,652,800.00 | -12.6% |

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

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 711,105.00 | 565,974.00 | -20.4% |
| 3) Other State Revenue | | 8300-8599 | 3,574,038.68 | 2,964,526.00 | -17.1% |
| 4) Other Local Revenue | | 8600-8799 | 179,237.18 | 122,300.00 | -31.8% |
| 5) TOTAL, REVENUES | | | 4,464,380.86 | 3,652,800.00 | -18.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,251,802.57 | 1,826,835.00 | -18.9% |
| 2) Instruction - Related Services | 2000-2999 | | 1,277,905.65 | 1,168,557.00 | -8.6% |
| 3) Pupil Services | 3000-3999 | | 59,481.48 | 43,673.00 | -26.6% |
| 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 | | 158,905.67 | 146,966.00 | -7.5% |
| 8) Plant Services | 8000-8999 | | 432,654.08 | 466,769.00 | 7.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,180,749.45 | 3,652,800.00 | -12.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 283,631.41 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 283,631.41 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,124,182.24 | 1,407,813.65 | 25.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,124,182.24 | 1,407,813.65 | 25.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,124,182.24 | 1,407,813.65 | 25.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,407,813.65 | 1,407,813.65 | 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 | 952,395.69 | 952,395.69 | 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 | 455,417.96 | 455,417.96 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 871,459.52 | 463,019.00 | -46.9% |
| 3) Other State Revenue | | 8300-8599 | 4,279,296.48 | 3,019,936.00 | -29.4% |
| 4) Other Local Revenue | | 8600-8799 | 778,086.44 | 587,450.00 | -24.5% |
| 5) TOTAL, REVENUES | | | 5,928,842.44 | 4,070,405.00 | -31.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,943,750.77 | 1,669,639.00 | -14.1% |
| 2) Classified Salaries | | 2000-2999 | 1,513,231.91 | 914,151.00 | -39.6% |
| 3) Employee Benefits | | 3000-3999 | 1,445,042.83 | 1,084,153.00 | -25.0% |
| 4) Books and Supplies | | 4000-4999 | 70,788.77 | 6,615.00 | -90.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 326,308.08 | 204,167.00 | -37.4% |
| 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 | 261,364.80 | 191,680.00 | -26.7% |
| 9) TOTAL, EXPENDITURES | | | 5,560,487.16 | 4,070,405.00 | -26.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 368,355.28 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 459,450.32 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 459,450.32 | 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 | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 368,355.28 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,178.06 | 400,533.34 | 1144.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,178.06 | 400,533.34 | 1144.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,178.06 | 400,533.34 | 1144.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 400,533.34 | 400,533.34 | 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 | 109.93 | 109.93 | 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 | 400,423.41 | 400,423.41 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 619,308.33 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 130,817.20 | | |
| 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 | 99,431.42 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 115,741.24 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 965,298.19 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 165,756.97 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 271,470.88 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 127,537.00 | | |
| 6) TOTAL, LIABILITIES | | | 564,764.85 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 400,533.34 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 141,033.27 | 98,675.00 | -30.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 730,426.25 | 364,344.00 | -50.1% |
| TOTAL, FEDERAL REVENUE | | | 871,459.52 | 463,019.00 | -46.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 6,366.50 | 4,360.00 | -31.5% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 3,208,036.46 | 2,308,320.00 | -28.0% |
| All Other State Revenue | All Other | 8590 | 1,064,893.52 | 707,256.00 | -33.6% |
| TOTAL, OTHER STATE REVENUE | | | 4,279,296.48 | 3,019,936.00 | -29.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,189.45 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 420,228.99 | 254,000.00 | -39.6% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 354,668.00 | 333,450.00 | -6.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 778,086.44 | 587,450.00 | -24.5% |
| TOTAL, REVENUES | | | 5,928,842.44 | 4,070,405.00 | -31.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,590,975.26 | 1,365,252.00 | -14.2% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 352,775.51 | 304,387.00 | -13.7% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,943,750.77 | 1,669,639.00 | -14.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 1,211,568.31 | 628,466.00 | -48.1% |
| Classified Support Salaries | | 2200 | 99,038.50 | 71,201.00 | -28.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 202,625.10 | 214,484.00 | 5.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,513,231.91 | 914,151.00 | -39.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 423,530.61 | 253,146.00 | -40.2% |
| PERS | | 3201-3202 | 331,824.85 | 230,296.00 | -30.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 149,473.49 | 106,138.00 | -29.0% |
| Health and Welfare Benefits | | 3401-3402 | 428,884.56 | 413,934.00 | -3.5% |
| Unemployment Insurance | | 3501-3502 | 967.58 | 1,506.00 | 55.6% |
| Workers' Compensation | | 3601-3602 | 70,871.43 | 52,709.00 | -25.6% |
| OPEB, Allocated | | 3701-3702 | 39,490.31 | 26,424.00 | -33.1% |
| 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 | | | 1,445,042.83 | 1,084,153.00 | -25.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 46,602.28 | 6,615.00 | -85.8% |
| Noncapitalized Equipment | | 4400 | 14,322.80 | 0.00 | -100.0% |
| Food | | 4700 | 9,863.69 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 70,788.77 | 6,615.00 | -90.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,084.59 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 3,388.00 | 0.00 | -100.0% |
| 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 | 263,504.27 | 186,957.00 | -29.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 56,120.26 | 17,210.00 | -69.3% |
| Communications | | 5900 | 2,210.96 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 326,308.08 | 204,167.00 | -37.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 261,364.80 | 191,680.00 | -26.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 261,364.80 | 191,680.00 | -26.7% |
| TOTAL, EXPENDITURES | | | 5,560,487.16 | 4,070,405.00 | -26.8% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 459,450.32 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 459,450.32 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 459,450.32 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 459,450.32 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 871,459.52 | 463,019.00 | -46.9% |
| 3) Other State Revenue | | 8300-8599 | 4,279,296.48 | 3,019,936.00 | -29.4% |
| 4) Other Local Revenue | | 8600-8799 | 778,086.44 | 587,450.00 | -24.5% |
| 5) TOTAL, REVENUES | | | 5,928,842.44 | 4,070,405.00 | -31.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 4,220,253.81 | 2,952,257.00 | -30.0% |
| 2) Instruction - Related Services | 2000-2999 | | 793,541.98 | 724,685.00 | -8.7% |
| 3) Pupil Services | 3000-3999 | | 157,153.53 | 103,035.00 | -34.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 261,364.80 | 191,680.00 | -26.7% |
| 8) Plant Services | 8000-8999 | | 128,173.04 | 98,748.00 | -23.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,560,487.16 | 4,070,405.00 | -26.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 368,355.28 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 459,450.32 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 459,450.32 | 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 | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 368,355.28 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,178.06 | 400,533.34 | 1144.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,178.06 | 400,533.34 | 1144.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,178.06 | 400,533.34 | 1144.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 400,533.34 | 400,533.34 | 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 | 109.93 | 109.93 | 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 | 400,423.41 | 400,423.41 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,247,630.85 | 1,054,893.34 | -15.4% |
| 3) Other State Revenue | | 8300-8599 | 95,568.23 | 184,328.40 | 92.9% |
| 4) Other Local Revenue | | 8600-8799 | 444,753.57 | 335,704.70 | -24.5% |
| 5) TOTAL, REVENUES | | | 1,787,952.65 | 1,574,926.44 | -11.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,165,969.69 | 1,150,863.98 | -1.3% |
| 3) Employee Benefits | | 3000-3999 | 472,529.97 | 526,456.30 | 11.4% |
| 4) Books and Supplies | | 4000-4999 | 936,078.78 | 534,043.00 | -42.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | (215,251.57) | (283,797.00) | 31.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 155,813.35 | 98,887.00 | -36.5% |
| 9) TOTAL, EXPENDITURES | | | 2,515,140.22 | 2,026,453.28 | -19.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (727,187.57) | (451,526.84) | -37.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 734,521.00 | 451,527.00 | -38.5% |
| 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 | | | 734,521.00 | 451,527.00 | -38.5% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,333.43 | 0.16 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 142,666.57 | 150,000.00 | 5.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 142,666.57 | 150,000.00 | 5.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 142,666.57 | 150,000.00 | 5.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 150,000.00 | 150,000.16 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 88,783.21 | 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 | 61,216.79 | 150,000.16 | 145.0% |
| 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 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (652,594.28) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 39,690.74 | | |
| 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 | 127,918.60 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 871,242.43 | | |
| 6) Stores | | 9320 | 88,783.21 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 475,040.70 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 110,122.87 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 214,917.83 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 325,040.70 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 150,000.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 1,247,630.85 | 1,054,893.34 | -15.4% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,247,630.85 | 1,054,893.34 | -15.4% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 95,458.23 | 184,328.40 | 93.1% |
| All Other State Revenue | | 8590 | 110.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 95,568.23 | 184,328.40 | 92.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 419,927.46 | 299,390.00 | -28.7% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (3,483.77) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 28,309.88 | 36,314.70 | 28.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 444,753.57 | 335,704.70 | -24.5% |
| TOTAL, REVENUES | | | 1,787,952.65 | 1,574,926.44 | -11.9% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 755,555.01 | 561,172.06 | -25.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 302,360.57 | 445,887.82 | 47.5% |
| Clerical, Technical and Office Salaries | | 2400 | 108,054.11 | 143,804.10 | 33.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,165,969.69 | 1,150,863.98 | -1.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 265.19 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 198,980.51 | 231,760.39 | 16.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 84,304.33 | 94,082.88 | 11.6% |
| Health and Welfare Benefits | | 3401-3402 | 149,270.78 | 164,612.27 | 10.3% |
| Unemployment Insurance | | 3501-3502 | 403.04 | 713.45 | 77.0% |
| Workers' Compensation | | 3601-3602 | 23,928.59 | 25,211.46 | 5.4% |
| OPEB, Allocated | | 3701-3702 | 15,377.53 | 10,075.85 | -34.5% |
| 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 | | | 472,529.97 | 526,456.30 | 11.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 8,554.69 | 7,500.00 | -12.3% |
| Noncapitalized Equipment | | 4400 | 11,568.71 | 2,000.00 | -82.7% |
| Food | | 4700 | 915,955.38 | 524,543.00 | -42.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 936,078.78 | 534,043.00 | -42.9% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 574.24 | 400.00 | -30.3% |
| 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 | 72,440.77 | 35,000.00 | -51.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (362,510.34) | (332,907.00) | -8.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 68,356.95 | 6,700.00 | -90.2% |
| Communications | | 5900 | 5,886.81 | 7,010.00 | 19.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | (215,251.57) | (283,797.00) | 31.8% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 155,813.35 | 98,887.00 | -36.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 155,813.35 | 98,887.00 | -36.5% |
| TOTAL, EXPENDITURES | | | 2,515,140.22 | 2,026,453.28 | -19.4% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 734,521.00 | 451,527.00 | -38.5% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 734,521.00 | 451,527.00 | -38.5% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | |
| | | | 734,521.00 | 451,527.00 | -38.5% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,247,630.85 | 1,054,893.34 | -15.4% |
| 3) Other State Revenue | | 8300-8599 | 95,568.23 | 184,328.40 | 92.9% |
| 4) Other Local Revenue | | 8600-8799 | 444,753.57 | 335,704.70 | -24.5% |
| 5) TOTAL, REVENUES | | | 1,787,952.65 | 1,574,926.44 | -11.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 2,359,326.87 | 1,927,566.28 | -18.3% |
| 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 | | 155,813.35 | 98,887.00 | -36.5% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,515,140.22 | 2,026,453.28 | -19.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (727,187.57) | (451,526.84) | -37.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 734,521.00 | 451,527.00 | -38.5% |
| 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 | | | 734,521.00 | 451,527.00 | -38.5% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,333.43 | 0.16 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 142,666.57 | 150,000.00 | 5.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 142,666.57 | 150,000.00 | 5.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 142,666.57 | 150,000.00 | 5.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 150,000.00 | 150,000.16 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 88,783.21 | 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 | 61,216.79 | 150,000.16 | 145.0% |
| 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% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 203.15 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 203.15 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 203.15 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 203.15 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,622.32 | 9,825.47 | 2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,622.32 | 9,825.47 | 2.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,622.32 | 9,825.47 | 2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,825.47 | 9,825.47 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 9,825.47 | 9,825.47 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 9,783.96 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 41.51 | | |
| 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 | | | 9,825.47 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 9,825.47 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| 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% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 203.15 | 0.00 | -100.0% |
| 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 | | | 203.15 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 203.15 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| 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% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 203.15 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 203.15 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 203.15 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 203.15 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,622.32 | 9,825.47 | 2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,622.32 | 9,825.47 | 2.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,622.32 | 9,825.47 | 2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,825.47 | 9,825.47 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 9,825.47 | 9,825.47 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 77,311.80 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 77,311.80 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 77,311.80 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 181,748.02 | 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 | | | 181,748.02 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 259,059.82 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,661,986.46 | 3,921,046.28 | 7.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,661,986.46 | 3,921,046.28 | 7.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,661,986.46 | 3,921,046.28 | 7.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,921,046.28 | 3,921,046.28 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 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 | 3,921,046.28 | 3,921,046.28 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,723,500.93 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 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 | 15,797.33 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 181,748.02 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 3,921,046.28 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 3,921,046.28 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 77,311.80 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 77,311.80 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 77,311.80 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 181,748.02 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 181,748.02 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from 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) | | | | | |
| | | | 181,748.02 | 0.00 | -100.0% |

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

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 77,311.80 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 77,311.80 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 77,311.80 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 181,748.02 | 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 | | | 181,748.02 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 259,059.82 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,661,986.46 | 3,921,046.28 | 7.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,661,986.46 | 3,921,046.28 | 7.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,661,986.46 | 3,921,046.28 | 7.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,921,046.28 | 3,921,046.28 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,921,046.28 | 3,921,046.28 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 185,013.49 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 185,013.49 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 185,013.49 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,152,634.80 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 3,646,813.95 | 6,300,000.00 | 72.8% |
| 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 | | | (2,494,179.15) | (6,300,000.00) | 152.6% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,309,165.66) | (6,300,000.00) | 172.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,194,861.30 | 8,885,695.64 | -20.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,194,861.30 | 8,885,695.64 | -20.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,194,861.30 | 8,885,695.64 | -20.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,885,695.64 | 2,585,695.64 | -70.9% |
| 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 | 8,885,695.64 | 2,585,695.64 | -70.9% |
| 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 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 8,145,340.77 | | |
| 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 | 34,534.02 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 1,152,634.80 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 9,332,509.59 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 446,813.95 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 446,813.95 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 8,885,695.64 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 185,013.49 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 185,013.49 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 185,013.49 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 1,152,634.80 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,152,634.80 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 446,813.95 | 0.00 | -100.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 3,200,000.00 | 6,300,000.00 | 96.9% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 3,646,813.95 | 6,300,000.00 | 72.8% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from 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) | | | | | |
| | | | (2,494,179.15) | (6,300,000.00) | 152.6% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 185,013.49 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 185,013.49 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 185,013.49 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,152,634.80 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 3,646,813.95 | 6,300,000.00 | 72.8% |
| 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 | | | (2,494,179.15) | (6,300,000.00) | 152.6% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,309,165.66) | (6,300,000.00) | 172.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,194,861.30 | 8,885,695.64 | -20.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,194,861.30 | 8,885,695.64 | -20.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,194,861.30 | 8,885,695.64 | -20.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,885,695.64 | 2,585,695.64 | -70.9% |
| 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 | 8,885,695.64 | 2,585,695.64 | -70.9% |
| 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 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,032,773.68 | 1,010,000.00 | -50.3% |
| 5) TOTAL, REVENUES | | | 2,032,773.68 | 1,010,000.00 | -50.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 245,177.19 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 91,728.43 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 815,789.34 | 1,883,708.00 | 130.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 439,686.00 | 997,000.00 | 126.8% |
| 6) Capital Outlay | | 6000-6999 | 15,099,218.43 | 65,688,678.00 | 335.0% |
| 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 | | | 16,691,599.39 | 68,569,386.00 | 310.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (14,658,825.71) | (67,559,386.00) | 360.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (14,658,825.71) | (67,559,386.00) | 360.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 101,493,181.08 | 86,834,355.37 | -14.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 101,493,181.08 | 86,834,355.37 | -14.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 101,493,181.08 | 86,834,355.37 | -14.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 86,834,355.37 | 19,274,969.37 | -77.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 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 | 86,834,355.37 | 19,274,969.37 | -77.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 88,910,967.01 | | |
| 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 | 385,503.44 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 9,432.22 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 89,305,902.67 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,471,547.30 | | |
| 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 | | | 2,471,547.30 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 86,834,355.37 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,032,773.68 | 1,010,000.00 | -50.3% |
| 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 | | | 2,032,773.68 | 1,010,000.00 | -50.3% |
| TOTAL, REVENUES | | | 2,032,773.68 | 1,010,000.00 | -50.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 143,408.64 | 0.00 | -100.0% |
| Clerical, Technical and Office Salaries | | 2400 | 101,768.55 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 245,177.19 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 47,044.04 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,951.04 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 19,430.46 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 62.16 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 5,026.11 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 3,214.62 | 0.00 | -100.0% |
| 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 | | | 91,728.43 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 233,790.17 | 1,158,708.00 | 395.6% |
| Noncapitalized Equipment | | 4400 | 581,999.17 | 725,000.00 | 24.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 815,789.34 | 1,883,708.00 | 130.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,247.40 | 4,000.00 | 23.2% |
| 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 | 174,489.57 | 195,000.00 | 11.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 260,735.64 | 795,000.00 | 204.9% |
| Communications | | 5900 | 1,213.39 | 3,000.00 | 147.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 439,686.00 | 997,000.00 | 126.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 15,041,645.30 | 65,513,678.00 | 335.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 57,573.13 | 175,000.00 | 204.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 15,099,218.43 | 65,688,678.00 | 335.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| 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 | | | 16,691,599.39 | 68,569,386.00 | 310.8% |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 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% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,032,773.68 | 1,010,000.00 | -50.3% |
| 5) TOTAL, REVENUES | | | 2,032,773.68 | 1,010,000.00 | -50.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 16,691,599.39 | 68,569,386.00 | 310.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 16,691,599.39 | 68,569,386.00 | 310.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (14,658,825.71) | (67,559,386.00) | 360.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (14,658,825.71) | (67,559,386.00) | 360.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 101,493,181.08 | 86,834,355.37 | -14.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 101,493,181.08 | 86,834,355.37 | -14.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 101,493,181.08 | 86,834,355.37 | -14.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 86,834,355.37 | 19,274,969.37 | -77.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 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 | 86,834,355.37 | 19,274,969.37 | -77.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,479,353.17 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,479,353.17 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,126.07 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,126.07 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,471,227.10 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,471,227.10 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,174,656.79 | 2,645,883.89 | 125.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,174,656.79 | 2,645,883.89 | 125.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,174,656.79 | 2,645,883.89 | 125.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,645,883.89 | 2,645,883.89 | 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 | 67,806.26 | 67,806.26 | 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 | 2,578,077.63 | 2,578,077.63 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,637,826.85 | | |
| 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 | 10,969.04 | | |
| 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 | | | 2,648,795.89 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,912.00 | | |
| 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 | | | 2,912.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,645,883.89 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | (56,380.66) | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 43,035.75 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | 8681 | 1,492,698.08 | 0.00 | -100.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,479,353.17 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,479,353.17 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,126.07 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,126.07 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| 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 | | | 8,126.07 | 0.00 | -100.0% |

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

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,479,353.17 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,479,353.17 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 8,126.07 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,126.07 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,471,227.10 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,471,227.10 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,174,656.79 | 2,645,883.89 | 125.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,174,656.79 | 2,645,883.89 | 125.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,174,656.79 | 2,645,883.89 | 125.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,645,883.89 | 2,645,883.89 | 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 | 67,806.26 | 67,806.26 | 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 | 2,578,077.63 | 2,578,077.63 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 34.75 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 34.75 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 34.75 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 34.75 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,646.17 | 1,680.92 | 2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,646.17 | 1,680.92 | 2.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,646.17 | 1,680.92 | 2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,680.92 | 1,680.92 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,680.92 | 1,680.92 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,673.82 | | |
| 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 | 7.10 | | |
| 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 | | | 1,680.92 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,680.92 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| 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% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 34.75 | 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 | | | 34.75 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 34.75 | 0.00 | -100.0% |

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

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

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

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

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 34.75 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 34.75 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 34.75 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 34.75 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,646.17 | 1,680.92 | 2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,646.17 | 1,680.92 | 2.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,646.17 | 1,680.92 | 2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,680.92 | 1,680.92 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,680.92 | 1,680.92 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 871,128.01 | 1,015,982.00 | 16.6% |
| 3) Other State Revenue | | 8300-8599 | 141,373.65 | 148,000.00 | 4.7% |
| 4) Other Local Revenue | | 8600-8799 | 26,332,118.33 | 22,991,904.45 | -12.7% |
| 5) TOTAL, REVENUES | | | 27,344,619.99 | 24,155,886.45 | -11.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 43,784,236.12 | 39,941,346.91 | -8.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 43,784,236.12 | 39,941,346.91 | -8.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (16,439,616.13) | (15,785,460.46) | -4.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 33,938,575.48 | 509,628.60 | -98.5% |
| b) Uses | | 7630-7699 | 33,459,828.13 | 674,828.13 | -98.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 478,747.35 | (165,199.53) | -134.5% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (15,960,868.78) | (15,950,659.99) | -0.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,830,834.10 | 32,869,965.32 | -32.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 48,830,834.10 | 32,869,965.32 | -32.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,830,834.10 | 32,869,965.32 | -32.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 32,869,965.32 | 16,919,305.33 | -48.5% |
| 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 | 32,869,965.32 | 16,919,305.33 | -48.5% |
| 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 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 22,451,191.48 | | |
| 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 | 9,883,167.22 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 535,606.62 | | |
| 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 | | | 32,869,965.32 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 32,869,965.32 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 871,128.01 | 1,015,982.00 | 16.6% |
| TOTAL, FEDERAL REVENUE | | | 871,128.01 | 1,015,982.00 | 16.6% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 141,373.65 | 148,000.00 | 4.7% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 141,373.65 | 148,000.00 | 4.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 23,602,627.87 | 20,766,204.45 | -12.0% |
| Unsecured Roll | | 8612 | 1,004,217.95 | 815,400.00 | -18.8% |
| Prior Years' Taxes | | 8613 | 221,105.05 | 204,200.00 | -7.6% |
| Supplemental Taxes | | 8614 | 1,137,909.08 | 940,400.00 | -17.4% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 366,258.38 | 265,700.00 | -27.5% |
| 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 | | | 26,332,118.33 | 22,991,904.45 | -12.7% |
| TOTAL, REVENUES | | | 27,344,619.99 | 24,155,886.45 | -11.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 31,570,000.00 | 29,025,000.00 | -8.1% |
| Bond Interest and Other Service Charges | | 7434 | 12,214,236.12 | 10,916,346.91 | -10.6% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 43,784,236.12 | 39,941,346.91 | -8.8% |
| TOTAL, EXPENDITURES | | | 43,784,236.12 | 39,941,346.91 | -8.8% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 33,938,575.48 | 509,628.60 | -98.5% |
| (c) TOTAL, SOURCES | | | 33,938,575.48 | 509,628.60 | -98.5% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 33,459,828.13 | 674,828.13 | -98.0% |
| (d) TOTAL, USES | | | 33,459,828.13 | 674,828.13 | -98.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 478,747.35 | (165,199.53) | -134.5% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 871,128.01 | 1,015,982.00 | 16.6% |
| 3) Other State Revenue | | 8300-8599 | 141,373.65 | 148,000.00 | 4.7% |
| 4) Other Local Revenue | | 8600-8799 | 26,332,118.33 | 22,991,904.45 | -12.7% |
| 5) TOTAL, REVENUES | | | 27,344,619.99 | 24,155,886.45 | -11.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 43,784,236.12 | 39,941,346.91 | -8.8% |
| 10) TOTAL, EXPENDITURES | | | 43,784,236.12 | 39,941,346.91 | -8.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (16,439,616.13) | (15,785,460.46) | -4.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 33,938,575.48 | 509,628.60 | -98.5% |
| b) Uses | | 7630-7699 | 33,459,828.13 | 674,828.13 | -98.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 478,747.35 | (165,199.53) | -134.5% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (15,960,868.78) | (15,950,659.99) | -0.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,830,834.10 | 32,869,965.32 | -32.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 48,830,834.10 | 32,869,965.32 | -32.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,830,834.10 | 32,869,965.32 | -32.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 32,869,965.32 | 16,919,305.33 | -48.5% |
| 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 | 32,869,965.32 | 16,919,305.33 | -48.5% |
| 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% |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 61,363.91 | 61,363.91 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 61,363.91 | 61,363.91 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 61,363.91 | 61,363.91 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 61,363.91 | 61,363.91 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 61,363.91 | 61,363.91 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 61,363.91 | | |
| 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 | | | 61,363.91 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 61,363.91 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| State School Building Repayment | | 7432 | 0.00 | 0.00 | 0.0% |
| Payments to Original District for Acquisition of Property | | 7436 | 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 | | | 0.00 | 0.00 | 0.0% |

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

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

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 61,363.91 | 61,363.91 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 61,363.91 | 61,363.91 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 61,363.91 | 61,363.91 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 61,363.91 | 61,363.91 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 61,363.91 | 61,363.91 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,329,207.87 | 2,215,247.00 | -33.5% |
| 5) TOTAL, REVENUES | | | 3,329,207.87 | 2,215,247.00 | -33.5% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 183,483.15 | 226,190.00 | 23.3% |
| 3) Employee Benefits | | 3000-3999 | 74,481.32 | 96,866.00 | 30.1% |
| 4) Books and Supplies | | 4000-4999 | 6,314.69 | 12,216.00 | 93.5% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 3,162,853.53 | 1,916,916.00 | -39.4% |
| 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 | | | 3,427,132.69 | 2,252,188.00 | -34.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (97,924.82) | (36,941.00) | -62.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 66,851.74 | 215,132.00 | 221.8% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 66,851.74 | 215,132.00 | 221.8% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (31,073.08) | 178,191.00 | -673.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (2,292,356.28) | (2,323,429.36) | 1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (2,292,356.28) | (2,323,429.36) | 1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (2,292,356.28) | (2,323,429.36) | 1.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (2,323,429.36) | (2,145,238.36) | -7.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (2,323,429.36) | (2,145,238.36) | -7.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,505,009.96 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 443,874.78 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,165,702.62 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 311,358.46 | | |
| 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 | | | 6,425,945.82 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 8,749,375.18 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) 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 | | | 8,749,375.18 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | (2,323,429.36) | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 91,282.19 | 60,000.00 | -34.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 3,237,925.68 | 2,155,247.00 | -33.4% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,329,207.87 | 2,215,247.00 | -33.5% |
| TOTAL, REVENUES | | | 3,329,207.87 | 2,215,247.00 | -33.5% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 63,460.84 | 72,850.00 | 14.8% |
| Clerical, Technical and Office Salaries | | 2400 | 120,022.31 | 153,340.00 | 27.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 183,483.15 | 226,190.00 | 23.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 34,841.04 | 46,821.00 | 34.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 13,106.87 | 16,083.00 | 22.7% |
| Health and Welfare Benefits | | 3401-3402 | 20,106.17 | 27,158.00 | 35.1% |
| Unemployment Insurance | | 3501-3502 | 64.30 | 131.00 | 103.7% |
| Workers' Compensation | | 3601-3602 | 3,761.54 | 4,637.00 | 23.3% |
| OPEB, Allocated | | 3701-3702 | 2,601.40 | 2,036.00 | -21.7% |
| 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 | | | 74,481.32 | 96,866.00 | 30.1% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,242.70 | 7,216.00 | 221.8% |
| Noncapitalized Equipment | | 4400 | 4,071.99 | 5,000.00 | 22.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,314.69 | 12,216.00 | 93.5% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 2,000.00 | New |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 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 | 2,500.00 | 2,500.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,160,353.53 | 1,912,416.00 | -39.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 3,162,853.53 | 1,916,916.00 | -39.4% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 3,427,132.69 | 2,252,188.00 | -34.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 66,851.74 | 215,132.00 | 221.8% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 66,851.74 | 215,132.00 | 221.8% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 66,851.74 | 215,132.00 | 221.8% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,329,207.87 | 2,215,247.00 | -33.5% |
| 5) TOTAL, REVENUES | | | 3,329,207.87 | 2,215,247.00 | -33.5% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 3,427,132.69 | 2,252,188.00 | -34.3% |
| 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 | | | 3,427,132.69 | 2,252,188.00 | -34.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (97,924.82) | (36,941.00) | -62.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 66,851.74 | 215,132.00 | 221.8% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 66,851.74 | 215,132.00 | 221.8% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (31,073.08) | 178,191.00 | -673.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (2,292,356.28) | (2,323,429.36) | 1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (2,292,356.28) | (2,323,429.36) | 1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (2,292,356.28) | (2,323,429.36) | 1.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (2,323,429.36) | (2,145,238.36) | -7.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (2,323,429.36) | (2,145,238.36) | -7.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. ADDITIONS | | | | | |
| 1) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 2) Funds Collected for Others | | 8800 | 0.00 | 0.00 | 0.0% |
| 3) TOTAL, ADDITIONS | | | 0.00 | 0.00 | 0.0% |
| B. DEDUCTIONS | | | | | |
| 1) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 2) Funds Distributed for Others | | 7500 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, DEDUCTIONS | | | 0.00 | 0.00 | 0.0% |
| C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3) | | | 0.00 | 0.00 | 0.0% |
| D. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (D1a + D1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (D1c + D1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Net Position, June 30 (C + D1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (2,417,694.96) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,513,497.19 | | |
| 4) Due from Other Funds | | 9310 | 0.00 | | |
| 5) Other Current Assets | | 9340 | 0.00 | | |
| 6) TOTAL, ASSETS | | | (904,197.77) | | |
| F. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| G. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 10,557.94 | | |
| 2) Due to Other Funds | | 9610 | 0.00 | | |
| 3) Due to Student Groups/Other Agencies | | 9620 | (914,755.71) | | |
| 4) TOTAL, LIABILITIES | | | (904,197.77) | | |
| H. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| I. NET POSITION | | | | | |
| Net Position, June 30 (E6 + F2) - (G4 + H2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL ADDITIONS | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Funds Collected for Others | | 8800 | 0.00 | 0.00 | 0.0% |
| TOTAL ADDITIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL DEDUCTIONS | | | | | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Funds Distributed to Others | | 7500 | 0.00 | 0.00 | 0.0% |
| TOTAL DEDUCTIONS | | | 0.00 | 0.00 | 0.0% |

| Description | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 6,908,949.00 | | 6,908,949.00 | | | 6,908,949.00 |
| Work in Progress | 30,751,552.00 | | 30,751,552.00 | | | 30,751,552.00 |
| Total capital assets not being depreciated | 37,660,501.00 | 0.00 | 37,660,501.00 | 0.00 | 0.00 | 37,660,501.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 23,077,636.00 | | 23,077,636.00 | | | 23,077,636.00 |
| Buildings | 400,469,762.00 | | 400,469,762.00 | | | 400,469,762.00 |
| Equipment | 12,217,465.75 | | 12,217,465.75 | | | 12,217,465.75 |
| Total capital assets being depreciated | 435,764,863.75 | 0.00 | 435,764,863.75 | 0.00 | 0.00 | 435,764,863.75 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (9,061,726.00) | | (9,061,726.00) | | | (9,061,726.00) |
| Buildings | (116,635,849.00) | | (116,635,849.00) | | | (116,635,849.00) |
| Equipment | (10,767,010.00) | | (10,767,010.00) | | | (10,767,010.00) |
| Total accumulated depreciation | (136,464,585.00) | 0.00 | (136,464,585.00) | 0.00 | 0.00 | (136,464,585.00) |
| Total capital assets being depreciated, net | 299,300,278.75 | 0.00 | 299,300,278.75 | 0.00 | 0.00 | 299,300,278.75 |
| Governmental activity capital assets, net | 336,960,779.75 | 0.00 | 336,960,779.75 | 0.00 | 0.00 | 336,960,779.75 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | | | 0.00 | | | 0.00 |
| Capital assets being depreciated: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

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

| Form | Description | Value |
|-------|---|-----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 57.79% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$0.00 |
| | Adjusted Appropriations Limit | \$88,344,912.66 |
| | Appropriations Subject to Limit | \$88,344,912.66 |
| | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval. | 5.42% |
| | | |

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Title I, A | CSI | Carl Perkins: Secondary | Adult Education: Adult Secondary Education | WIOA ABE | WIOA EL CIVICS | Title II, A |
|---|--------------|--------------|----------------------------|--|--------------|----------------|-------------|
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 469,116.00 | 172,442.00 | | | | | 275,561.00 |
| 2. a. Current Year Award | 759,723.00 | 0.00 | 43,859.00 | 163,900.00 | 505,690.00 | 41,515.00 | 161,005.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | 2,103.00 | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 759,723.00 | 2,103.00 | 43,859.00 | 163,900.00 | 505,690.00 | 41,515.00 | 161,005.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,228,839.00 | 174,545.00 | 43,859.00 | 163,900.00 | 505,690.00 | 41,515.00 | 436,566.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | | |
| 6. Cash Received in Current Year | 832,020.23 | 43,111.00 | | 122,925.00 | 339,728.00 | 31,136.00 | 267,763.03 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 832,020.23 | 43,111.00 | 0.00 | 122,925.00 | 339,728.00 | 31,136.00 | 267,763.03 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 713,809.70 | 149,663.25 | 43,859.00 | 163,900.00 | 505,690.00 | 41,515.00 | 275,882.77 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 713,809.70 | 149,663.25 | 43,859.00 | 163,900.00 | 505,690.00 | 41,515.00 | 275,882.77 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 118,210.53 | (106,552.25) | (43,859.00) | (40,975.00) | (165,962.00) | (10,379.00) | (8,119.74) |
| a. Unearned Revenue | 118,210.53 | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 106,552.25 | 43,859.00 | 40,975.00 | 165,962.00 | 10,379.00 | 8,119.74 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 515,029.30 | 24,881.75 | 0.00 | 0.00 | 0.00 | 0.00 | 160,683.23 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 713,809.70 | 149,663.25 | 43,859.00 | 163,900.00 | 505,690.00 | 41,515.00 | 275,882.77 |

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Title III Immigrant 84 365A 4201 8290 | Title III, LEP 84 365 4203 8290 | Title IV, A 84 424 4127 8290 | TOTAL |
|---|--|--|---------------------------------------|--------------|
| AWARD | | | | |
| 1. Prior Year Carryover | 10,017.00 | 138,919.00 | 56,581.00 | 1,122,636.00 |
| 2. a. Current Year Award | 0.00 | 95,790.00 | 60,181.00 | 1,831,663.00 |
| b. Transferability (ESSA) | | | | 0.00 |
| c. Other Adjustments | | | 1,535.00 | 3,638.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 0.00 | 95,790.00 | 61,716.00 | 1,835,301.00 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 10,017.00 | 234,709.00 | 118,297.00 | 2,957,937.00 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 28,290.00 | 28,290.00 |
| 6. Cash Received in Current Year | 10,086.63 | 111,186.04 | 0.00 | 1,757,955.93 |
| 7. Contributed Matching Funds | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 10,086.63 | 111,186.04 | 28,290.00 | 1,786,245.93 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 9,449.30 | 44,109.97 | 0.00 | 1,947,878.99 |
| 10. Non Donor-Authorized Expenditures | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 9,449.30 | 44,109.97 | 0.00 | 1,947,878.99 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 637.33 | 67,076.07 | 28,290.00 | (161,633.06) |
| a. Unearned Revenue | 637.33 | 67,076.07 | 28,290.00 | 214,213.93 |
| b. Accounts Payable | | | | 0.00 |
| c. Accounts Receivable | | | | 375,846.99 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 567.70 | 190,599.03 | 118,297.00 | 1,010,058.01 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 9,449.30 | 44,109.97 | 0.00 | 1,947,878.99 |

| STATE PROGRAM NAME | ASES | CPA Communication Arts and Science | Career Technical Education Incentive Grant | K-12 Strong Workforce Public Health | K-12 Strong Workforce Digital Media | K-12 Strong Workforce Engineering Design | CPA Academy of Medicine & Public Service |
|--|--------------|--|--|---|---|--|--|
| RESOURCE CODE | 6010 | 6385 | 6387 | 6388 | 6388 | 6388 | 7220 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | DDF 008 | | DDF 081 | DDF 082 | DDF 083 | DDF 022 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | 58,702.33 | 32,992.46 | | | | 89,107.25 |
| 2. a. Current Year Award | 1,927,813.00 | 79,650.00 | 238,294.14 | 186,250.00 | 167,244.00 | 180,284.00 | 77,670.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a & 2b) | | | | | | | |
| 3. Required Matching Funds/Other | 1,927,813.00 | 79,650.00 | 238,294.14 | 186,250.00 | 167,244.00 | 180,284.00 | 77,670.00 |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2c, & 3) | 1,927,813.00 | 138,352.33 | 271,286.60 | 186,250.00 | 167,244.00 | 180,284.00 | 166,777.25 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 32,993.08 | | | | 13,507.07 |
| 6. Cash Received in Current Year | 1,735,025.74 | 58,702.24 | 238,294.14 | 130,374.00 | 117,070.00 | 126,198.00 | 75,600.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 1,735,025.74 | 58,702.24 | 271,287.22 | 130,374.00 | 117,070.00 | 126,198.00 | 89,107.07 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,927,813.00 | 76,850.55 | 235,932.77 | 54,436.71 | 74,136.25 | 122,436.37 | 59,004.08 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 1,927,813.00 | 76,850.55 | 235,932.77 | 54,436.71 | 74,136.25 | 122,436.37 | 59,004.08 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (192,787.26) | (18,148.31) | 35,354.45 | 75,937.29 | 42,933.75 | 3,761.63 | 30,102.99 |
| a. Unearned Revenue | | | 35,354.45 | 75,937.29 | 42,933.75 | 3,761.63 | 30,102.99 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 18,148.31 | | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 61,501.78 | 35,353.83 | 131,813.29 | 93,107.75 | 57,847.63 | 107,773.17 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,927,813.00 | 76,850.55 | 235,932.77 | 54,436.71 | 74,136.25 | 122,436.37 | 59,004.08 |

| STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | CPA Arts and Humanities | TOTAL |
|--|----------------------------|--------------|
| AWARD | | |
| 1. Prior Year Carryover | 10,902.08 | 191,704.12 |
| 2. a. Current Year Award | 77,670.00 | 2,934,875.14 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 77,670.00 | 2,934,875.14 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 88,572.08 | 3,126,579.26 |
| REVENUES | | |
| 5. Unearned Revenue Deferred from Prior Year | | 46,500.15 |
| 6. Cash Received in Current Year | 10,902.46 | 2,492,166.58 |
| 7. Contributed Matching Funds | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 10,902.46 | 2,538,666.73 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | 51,994.33 | 2,602,604.06 |
| 10. Non Donor-Authorized Expenditures | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 51,994.33 | 2,602,604.06 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (41,091.87) | (63,937.33) |
| a. Unearned Revenue | | 188,090.11 |
| b. Accounts Payable | | 0.00 |
| c. Accounts Receivable | 41,091.87 | 252,027.44 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 36,577.75 | 523,975.20 |
| 15. If Carryover is allowed, enter line 14 amount here | 36,577.75 | 523,975.20 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 51,994.33 | 2,602,604.06 |

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Youthworks | UNDESIGNATED | SFSU CONFUCIOUS INSTITUTE | ACOE TUPE FOR SITE COORDINATORS | MENTAL HLTH ED | TESTING PSAT | BHS TESTING & SCORING |
|--|------------|--------------|---------------------------------|---------------------------------------|----------------|--------------|--------------------------|
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | 309,601.23 | 15,698.31 | | 4,580.25 | (5,545.97) | 43,435.03 |
| 2. a. Current Year Award | 9100 | 100.00 | 500.00 | 9110 | 9110 | 9110 | 9110 |
| b. Other Adjustments | 8699 | (2,856.76) | | 8699 | 8699 | 8699 | 8699 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | | | | DDF-527 | DDF-532 | DDF-575 | DDF-576 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 26,693.00 | (2,756.76) | 500.00 | 13,600.00 | 46,389.00 | 0.00 | 0.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 306,844.47 | 16,198.31 | 13,600.00 | 50,969.25 | (5,545.97) | 43,435.03 |
| 6. Cash Received in Current Year | | 309,601.23 | 15,698.31 | | | | |
| 7. Contributed Matching Funds | | (2,756.76) | 500.00 | 7,900.00 | 0.00 | (5,545.97) | 43,435.03 |
| 8. Total Available (sum lines 5, 6, & 7) | 0.00 | 306,844.47 | 16,198.31 | 7,900.00 | 0.00 | (5,545.97) | 43,435.03 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 6,171.28 | 330.21 | 2,079.25 | 9,966.05 | 46,136.68 | 4,939.02 | |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 6,171.28 | 330.21 | 2,079.25 | 9,966.05 | 46,136.68 | 4,939.02 | 0.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (6,171.28) | 306,514.26 | 14,119.06 | (2,066.05) | (46,136.68) | (10,484.99) | 43,435.03 |
| a. Unearned Revenue | | 306,514.26 | 14,119.06 | 2,066.05 | | | 43,435.03 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 6,171.28 | | | | 46,136.68 | 10,484.99 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 20,521.72 | 306,514.26 | 14,119.06 | 3,633.95 | 4,832.57 | (10,484.99) | 43,435.03 |
| 15. If Carryover is allowed, enter line 14 amount here | 20,521.72 | 306,514.26 | 14,119.06 | 3,633.95 | 4,832.57 | (10,484.99) | 43,435.03 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 6,171.28 | 330.21 | 2,079.25 | 5,833.95 | 46,136.68 | 4,939.02 | 0.00 |

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | PTA GARDENING 9110 8699 DDF-815 | PRINCIPALS' DISCRETIONARY 9110 8699 DDF-900 | JEFFERSON MUSIC 9110 8699 DDF-905 | PTA 9110 8699 DDF-906 | DRYER'S ICE CREAM 9110 8699 DDF-908 | INDULCI JUBILO 9110 8699 DDF-946 | LECONTE COMPUTER 9110 8699 DDF-947 |
|--|--|---|---|--------------------------------|---|---|--|
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 113,980.35 | 83,638.46 | 5,331.51 | 194,917.28 | 29.29 | 2,108.41 | 1,316.40 |
| 2. a. Current Year Award | 10,725.00 | 44,656.98 | | 909,942.39 | | 3,992.00 | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 10,725.00 | 44,656.98 | 0.00 | 909,942.39 | 0.00 | 3,992.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 124,705.35 | 128,295.44 | 5,331.51 | 1,104,859.67 | 29.29 | 6,100.41 | 1,316.40 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 113,980.35 | 83,638.46 | 5,331.51 | 194,917.28 | 29.29 | 2,108.41 | 1,316.40 |
| 6. Cash Received in Current Year | 10,725.00 | 44,656.98 | | 909,942.39 | | 3,992.00 | |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 124,705.35 | 128,295.44 | 5,331.51 | 1,104,859.67 | 29.29 | 6,100.41 | 1,316.40 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 19,793.33 | 33,848.81 | | 823,228.56 | | 798.64 | |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 19,793.33 | 33,848.81 | 0.00 | 823,228.56 | 0.00 | 798.64 | 0.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 104,912.02 | 94,446.63 | 5,331.51 | 281,631.11 | 29.29 | 5,301.77 | 1,316.40 |
| a. Unearned Revenue | 104,912.02 | 94,446.63 | 5,331.51 | 281,631.11 | 29.29 | 5,301.77 | 1,316.40 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | | | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 104,912.02 | 94,446.63 | 5,331.51 | 281,631.11 | 29.29 | 5,301.77 | 1,316.40 |
| 15. If Carryover is allowed, enter line 14 amount here | 104,912.02 | 94,446.63 | 5,331.51 | 281,631.11 | 29.29 | 5,301.77 | 1,316.40 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 19,793.33 | 33,848.81 | 0.00 | 823,228.56 | 0.00 | 798.64 | 0.00 |

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | LONELY ISLAND PRODUCTION | COB BRIDGE | TRAUMA LEARNING CIRCLES | OXFORD ENVIRONMENTAL PROGRAM | DMINDFULNESS | NATURAL WORLD | CAL ATHLETICS/ EXTRA YARD TEACHERS |
|--|-----------------------------|-------------|-------------------------------|------------------------------------|--------------|---------------|--|
| | 9110 | 9110 | 9110 | 9110 | 9110 | 9110 | 9110 |
| | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 |
| | DDF-949 | DDF-951 | DDF-959 | DDF-961 | DDF-962 | DDF-965 | DDF-969 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 17,266.76 | | 9,511.08 | 2,500.00 | | 1,257.11 | |
| 2. a. Current Year Award | | 79,000.00 | | | 81,250.00 | | 10,000.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 79,000.00 | 0.00 | 0.00 | 81,250.00 | 0.00 | 10,000.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 17,266.76 | 79,000.00 | 9,511.08 | 2,500.00 | 81,250.00 | 1,257.11 | 10,000.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 17,266.76 | | 9,511.08 | | | 1,257.11 | |
| 6. Cash Received in Current Year | | 39,500.00 | | 2,500.00 | 0.00 | | 10,000.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 17,266.76 | 39,500.00 | 9,511.08 | 2,500.00 | 0.00 | 1,257.11 | 10,000.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | | 74,145.76 | | 150.00 | 81,250.00 | | 1,186.79 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 0.00 | 74,145.76 | 0.00 | 150.00 | 81,250.00 | 0.00 | 1,186.79 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 17,266.76 | (34,645.76) | 9,511.08 | 2,350.00 | (81,250.00) | 1,257.11 | 8,813.21 |
| a. Unearned Revenue | 17,266.76 | | 9,511.08 | 2,350.00 | | 1,257.11 | 8,813.21 |
| b. Accounts Payable | | 34,645.76 | | | 81,250.00 | | |
| c. Accounts Receivable | | | | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 17,266.76 | 4,854.24 | 9,511.08 | 2,350.00 | 0.00 | 1,257.11 | 8,813.21 |
| 15. If Carryover is allowed, enter line 14 amount here | 17,266.76 | 4,854.24 | 9,511.08 | 2,350.00 | | 1,257.11 | 8,813.21 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 74,145.76 | 0.00 | 150.00 | 81,250.00 | 0.00 | 1,186.79 |

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | BHS SCHOOL CLIMATE GRANT 9110 8699 DDF-979 | SUMMER LITERACY 9110 8699 DDF-980 | COB MENTAL HEALTH PARTNERSHIP 9110 8699 DDF-995 | RESTRICTED DONATIONS 9112 8699 | GROWING WILLARD PROGRAM 9114 8699 | BHSDG 9117 8699 | LIGHTS AWARDS GRANT 9118 8699 |
|--|--|---|--|---|---|-----------------------|--|
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 341.50 | 2,880.00 | 1,058.19 | 11,823.49 | (411.43) | 1,537.64 | 826.00 |
| 2. a. Current Year Award | | | 55,000.00 | 33,600.00 | | 56,984.99 | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 | 55,000.00 | 33,600.00 | 53,066.00 | 56,984.99 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 341.50 | 2,880.00 | 56,058.19 | 45,423.49 | 52,654.57 | 58,522.63 | 826.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 341.50 | 2,880.00 | 1,058.19 | 11,823.49 | (411.43) | 1,537.64 | 826.00 |
| 6. Cash Received in Current Year | | | 55,000.00 | 33,600.00 | 53,066.00 | 56,984.99 | |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 341.50 | 2,880.00 | 56,058.19 | 45,423.49 | 52,654.57 | 58,522.63 | 826.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | | | 53,012.30 | 37,527.37 | 96,203.42 | 56,268.79 | |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 0.00 | 0.00 | 53,012.30 | 37,527.37 | 96,203.42 | 56,268.79 | 0.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 341.50 | 2,880.00 | 3,045.89 | 7,896.12 | (43,548.85) | 2,253.84 | 826.00 |
| a. Unearned Revenue | 341.50 | 2,880.00 | 3,045.89 | 7,896.12 | | 2,253.84 | 826.00 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | | | | 43,548.85 | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 341.50 | 2,880.00 | 3,045.89 | 7,896.12 | (43,548.85) | 2,253.84 | 826.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 341.50 | 2,880.00 | 3,045.89 | 7,896.12 | (43,548.85) | 2,253.84 | 826.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 0.00 | 53,012.30 | 37,527.37 | 96,203.42 | 56,268.79 | 0.00 |

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| LOCAL PROGRAM NAME | COMMUNITY PARTNERSHIP FUND | AFRICAN AMERICAN SUCCESS PROJ | BERKELEY PUBLIC SCHOOL FUND | TOTAL |
|--|----------------------------------|-------------------------------------|-----------------------------------|--------------|
| RESOURCE CODE | 9119 | 9123 | 9150 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-038 | DDF-000 | | |
| AWARD | | | | |
| 1. Prior Year Carryover | 2,233.16 | | 20,844.47 | 840,758.52 |
| 2. a. Current Year Award | | 150,000.00 | 233,180.12 | 1,808,679.48 |
| b. Other Adjustments | | | | (2,856.76) |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 150,000.00 | 233,180.12 | 1,805,822.72 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 2,233.16 | 150,000.00 | 254,024.59 | 2,646,581.24 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 2,233.16 | | 20,844.47 | 795,789.21 |
| 6. Cash Received in Current Year | | 0.00 | 233,180.12 | 1,496,679.78 |
| 7. Contributed Matching Funds | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 2,233.16 | 0.00 | 254,024.59 | 2,292,468.99 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 659.32 | 104,871.33 | 188,580.07 | 1,641,146.98 |
| 10. Non Donor-Authorized Expenditures | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 659.32 | 104,871.33 | 188,580.07 | 1,641,146.98 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 1,573.84 | (104,871.33) | 65,444.52 | 651,322.01 |
| a. Unearned Revenue | 1,573.84 | | 65,444.52 | 982,563.00 |
| b. Accounts Payable | | | | 0.00 |
| c. Accounts Receivable | | 104,871.33 | | 327,108.89 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 1,573.84 | 45,128.67 | 65,444.52 | 1,005,434.26 |
| 15. If Carryover is allowed, enter line 14 amount here | 1,573.84 | 45,128.67 | 65,444.52 | 1,005,434.26 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 659.32 | 104,871.33 | 188,580.07 | 1,637,014.88 |

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME | APPORTIONMENT | CALWORKS | CAEP/AEBG | LPSBG | TOTAL |
|--|---------------|------------|--------------|------------|--------------|
| RESOURCE CODE | 399 | 6371 | 6391 | 7510 | |
| REVENUE OBJECT | 8671 | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | | | | | |
| AWARD | | | | | |
| 1. Prior Year Restricted Ending Balance | 503,774.31 | 221,389.35 | 394,598.62 | 493,510.00 | 1,613,272.28 |
| 2. a. Current Year Award | 187,603.86 | 36,892.00 | 3,394,886.00 | 0.00 | 3,619,381.86 |
| b. Other Adjustments | | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 187,603.86 | 36,892.00 | 3,394,886.00 | 0.00 | 3,619,381.86 |
| 3. Required Matching Funds/Other | | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 691,378.17 | 258,281.35 | 3,789,484.62 | 493,510.00 | 5,232,654.14 |
| REVENUES | | | | | |
| 5. Cash Received in Current Year | 187,603.86 | 36,892.00 | 2,573,894.00 | 0.00 | 2,798,389.86 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 820,992.00 | 0.00 | 820,992.00 |
| b. Noncurrent Accounts Receivable | | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 820,992.00 | 0.00 | 820,992.00 |
| 8. Contributed Matching Funds | | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 187,603.86 | 36,892.00 | 3,394,886.00 | 0.00 | 3,619,381.86 |
| EXPENDITURES | | | | | |
| 10. Donor-Authorized Expenditures | 235,960.21 | 21,548.22 | 3,078,242.02 | 342,545.89 | 3,678,296.34 |
| 11. Non Donor-Authorized Expenditures | | | | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 235,960.21 | 21,548.22 | 3,078,242.02 | 342,545.89 | 3,678,296.34 |
| RESTRICTED ENDING BALANCE | | | | | |
| 13. Current Year (line 4 minus line 10) | 455,417.96 | 236,733.13 | 711,242.60 | 150,964.11 | 1,554,357.80 |

2019-20 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| LOCAL PROGRAM NAME | | PARENT PAID | TOTAL |
|--|------|--------------|--------------|
| RESOURCE CODE | | 9130 | |
| REVENUE OBJECT | | 8699 | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. Prior Year Restricted Ending Balance | | 750,003.06 | 750,003.06 |
| 2. a. Current Year Award | | 2,758,435.00 | 2,758,435.00 |
| b. Other Adjustments | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 2,758,435.00 | 2,758,435.00 |
| 3. Required Matching Funds/Other | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.00 | 3,508,438.06 | 3,508,438.06 |
| REVENUES | | | |
| 5. Cash Received in Current Year | | 1,376,109.00 | 1,376,109.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 1,382,326.00 | 1,382,326.00 |
| b. Noncurrent Accounts Receivable | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 1,382,326.00 | 1,382,326.00 |
| 8. Contributed Matching Funds | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 2,758,435.00 | 2,758,435.00 |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | | | |
| 11. Non Donor-Authorized Expenditures | | 2,349,421.60 | 2,349,421.60 |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 2,349,421.60 | 2,349,421.60 |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 1,159,016.46 | 1,159,016.46 |

2019-20 Unaudited Actuals
STATE AWARDS.
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME | APPORTIONMENT | CALWORKS | CAEP/AEBG | LPSBG | TOTAL |
|--|---------------|------------|--------------|------------|--------------|
| RESOURCE CODE | 399 | 6371 | 6391 | 7510 | |
| REVENUE OBJECT | 8671 | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | | | | | |
| AWARD | | | | | |
| 1. Prior Year Restricted Ending Balance | 503,774.31 | 221,389.35 | 394,598.62 | 493,510.00 | 1,613,272.28 |
| 2. a. Current Year Award | 187,603.86 | 36,892.00 | 3,394,886.00 | 0.00 | 3,619,381.86 |
| b. Other Adjustments | | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 187,603.86 | 36,892.00 | 3,394,886.00 | 0.00 | 3,619,381.86 |
| 3. Required Matching Funds/Other | | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 691,378.17 | 258,281.35 | 3,789,484.62 | 493,510.00 | 5,232,654.14 |
| REVENUES | | | | | |
| 5. Cash Received in Current Year | 187,603.86 | 36,892.00 | 2,573,894.00 | 0.00 | 2,798,389.86 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 820,992.00 | 0.00 | 820,992.00 |
| b. Noncurrent Accounts Receivable | | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 820,992.00 | 0.00 | 820,992.00 |
| 8. Contributed Matching Funds | | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 187,603.86 | 36,892.00 | 3,394,886.00 | 0.00 | 3,619,381.86 |
| EXPENDITURES | | | | | |
| 10. Donor-Authorized Expenditures | 235,960.21 | 21,548.22 | 3,078,242.02 | 342,545.89 | 3,678,296.34 |
| 11. Non Donor-Authorized Expenditures | | | | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 235,960.21 | 21,548.22 | 3,078,242.02 | 342,545.89 | 3,678,296.34 |
| RESTRICTED ENDING BALANCE | | | | | |
| 13. Current Year (line 4 minus line 10) | 455,417.96 | 236,733.13 | 711,242.60 | 150,964.11 | 1,554,357.80 |

2019-20 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | MICROSOFT VOUCHER PROGRAM | PROFESSIONAL DEVELOPMENT | READING RECOVERY | CALSTAT PROJECT | PCF DIGITAL | ARTS PROGRAM EDUCATION | STUDENT RECOGNITION |
|---|---------------------------------|-----------------------------|---------------------|--------------------|-------------|---------------------------|------------------------|
| | 9010 | 9110 | 9110 | 9110 | 9110 | 9110 | 9110 |
| | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 |
| | | DDF-003 | DDF-922 | DDF-925 | DDF-926 | DDF-933 | DDF-934 |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 131,360.22 | 2,265.00 | 2,489.00 | 4,800.00 | 12,453.00 | 3,382.00 | 1,000.00 |
| 2. a. Current Year Award | | | | | | | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 131,360.22 | 2,265.00 | 2,489.00 | 4,800.00 | 12,453.00 | 3,382.00 | 1,000.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 26,060.02 | | | | | | |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 26,060.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 105,300.20 | 2,265.00 | 2,489.00 | 4,800.00 | 12,453.00 | 3,382.00 | 1,000.00 |

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | SCIENCE RELEASE TIME | UCB PARTNERSHIP | SUSTAINABILITY PROGRAM | TRELLIS SCHOLAR PROGRAM | BOLTON ESTATE | OAKLAND UNIFIED | PARENT PAID |
|---|-------------------------|--------------------|---------------------------|-------------------------------|---------------|-----------------|--------------|
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 9110 | 9110 | 9110 | 9122 | 9160 | 9171 | 9130 |
| 2. a. Current Year Award | 8699 | 8699 | 8990 | 8699 | 8699 | 8699 | 8699 |
| b. Other Adjustments | DDF-935 | DDF-990 | DDF-991 | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | | | | | | | |
| 3. Required Matching Funds/Other | 1,232.00 | 6,935.00 | 13,600.00 | 17,029.00 | 282,783.59 | 47,915.00 | 750,003.06 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | | 2,856.76 | | | | 2,758,435.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | | 16,456.76 | | | | 1,376,109.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | (13,600.00) | 0.00 | 0.00 | 0.00 | 1,382,326.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | (13,600.00) | 0.00 | 0.00 | 0.00 | 1,382,326.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 | 2,856.76 | 0.00 | 0.00 | 0.00 | 2,758,435.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | | 19,597.71 | 4,000.00 | | | 2,349,421.60 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 0.00 | 19,597.71 | 4,000.00 | 0.00 | 0.00 | 2,349,421.60 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 1,232.00 | 6,935.00 | (3,140.95) | 13,029.00 | 282,783.59 | 47,915.00 | 1,159,016.46 |

| LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | TOTAL |
|---|--------------|
| AWARD | |
| 1. Prior Year Restricted Ending Balance | 1,277,246.87 |
| 2. a. Current Year Award | 2,761,291.76 |
| b. Other Adjustments | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 2,761,291.76 |
| 3. Required Matching Funds/Other | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 4,038,538.63 |
| REVENUES | |
| 5. Cash Received in Current Year | 1,392,565.76 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 1,368,726.00 |
| b. Noncurrent Accounts Receivable | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 1,368,726.00 |
| 8. Contributed Matching Funds | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 2,761,291.76 |
| EXPENDITURES | |
| 10. Donor-Authorized Expenditures | 2,399,079.33 |
| 11. Non Donor-Authorized Expenditures | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 2,399,079.33 |
| RESTRICTED ENDING BALANCE | |
| 13. Current Year (line 4 minus line 10) | 1,639,459.30 |

Current Expense Formula/Minimum Classroom Compensation

| 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 | 64,466,582.41 | 301 | 127,057.95 | 303 | 64,339,524.46 | 305 | 30,709.52 | | 307 | 64,308,814.94 | 309 |
| 2000 - Classified Salaries | 29,093,795.22 | 311 | 807,316.64 | 313 | 28,286,478.58 | 315 | 2,835,434.32 | | 317 | 25,451,044.26 | 319 |
| 3000 - Employee Benefits | 38,351,656.32 | 321 | 1,411,631.54 | 323 | 36,940,024.78 | 325 | 1,245,769.64 | | 327 | 35,694,255.14 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 3,278,938.40 | 331 | 774.28 | 333 | 3,278,164.12 | 335 | 734,134.52 | | 337 | 2,544,029.60 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 28,201,812.66 | 341 | 7,285.88 | 343 | 28,194,526.78 | 345 | 15,052,535.81 | | 347 | 13,141,990.97 | 349 |
| TOTAL | | | | | 161,038,718.72 | 365 | TOTAL | | | 141,140,134.91 | 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 | 51,286,701.15 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 7,557,059.51 | 380 |
| 3. STRS. | 3101 & 3102 | 14,929,350.20 | 382 |
| 4. PERS. | 3201 & 3202 | 1,333,360.89 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 1,357,263.34 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 4,985,986.56 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 12,281.81 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 1,219,833.47 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 82,681,836.93 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 1,113,388.07 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 81,568,448.86 | 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. | | 57.79% | |
| 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) | 57.79% |
| 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). | 141,140,134.91 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 287,094,742.48 | | 287,094,742.48 | | | 287,094,742.48 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 11,800,672.00 | | 11,800,672.00 | | | 11,800,672.00 | |
| Net Pension Liability | 136,649,000.00 | | 136,649,000.00 | | | 136,649,000.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 1,835,506.00 | | 1,835,506.00 | | | 1,835,506.00 | |
| Governmental activities long-term liabilities | 437,379,920.48 | 0.00 | 437,379,920.48 | 0.00 | 0.00 | 437,379,920.48 | 0.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | 11,452,040.00 | | 11,452,040.00 | | | 11,452,040.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 11,452,040.00 | 0.00 | 11,452,040.00 | 0.00 | 0.00 | 11,452,040.00 | 0.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2019-20 Expenditures |
|--|---|---------------------------------------|---|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 167,646,681.99 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 5,551,005.19 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 162,928.97 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 2,109,613.42 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 2,135,755.56 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 224,154.47 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 4,632,452.42 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 minus 8000-8699 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | | 727,187.57 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 158,190,411.95 |

| Section II - Expenditures Per ADA | | 2019-20 Annual ADA/ Exps. Per ADA |
|--|----------------|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 9,425.66 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 16,782.95 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 158,479,625.94 | 16,937.70 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 158,479,625.94 | 16,937.70 |
| B. Required effort (Line A.2 times 90%) | 142,631,663.35 | 15,243.93 |
| C. Current year expenditures (Line I.E and Line II.B) | 158,190,411.95 | 16,782.95 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,018,650.84
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 125,819,891.65

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.99%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

| | |
|---|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 6,424,091.48 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,632,735.58 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 68,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 35,456.08 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 677,658.79 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 8,837,941.93 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (123,045.78) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 8,714,896.15 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 96,258,229.53 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 19,130,782.80 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 13,276,652.65 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 471,831.87 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 162,928.97 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 1,010.72 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 3,140,265.09 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 1,174,999.76 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 13,405.54 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 16,306,270.82 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 4,021,843.78 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 5,289,258.67 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 1,443,371.49 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 160,690,851.69 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

5.50%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19)

5.42%

Part IV - Carry-forward Adjustment

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

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

| | |
|--|---------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>8,837,941.93</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(674,395.05)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.31%) times Part III, Line B19); zero if negative | <u>0.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.63%) times Part III, Line B19); zero if positive | <u>(369,137.34)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(369,137.34)</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>5.27%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-184,568.67) is applied to the current year calculation and the remainder (\$-184,568.67) is deferred to one or more future years: | <u>5.39%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-123,045.78) is applied to the current year calculation and the remainder (\$-246,091.56) is deferred to one or more future years: | <u>5.42%</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>3</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>(123,045.78)</u> |

Approved indirect cost rate: 5.31%
Highest rate used in any program: 6.63%

Note: In one or more resources, the rate used is greater than the approved rate.

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 677,817.59 | 35,992.11 | 5.31% |
| 01 | 3182 | 75,886.20 | 4,029.56 | 5.31% |
| 01 | 3310 | 1,737,812.90 | 92,277.83 | 5.31% |
| 01 | 3315 | 41,863.61 | 2,222.98 | 5.31% |
| 01 | 3385 | 12,148.20 | 645.00 | 5.31% |
| 01 | 3410 | 71,652.03 | 3,804.72 | 5.31% |
| 01 | 3550 | 41,771.00 | 2,088.00 | 5.00% |
| 01 | 4035 | 234,895.94 | 12,472.97 | 5.31% |
| 01 | 4201 | 8,972.84 | 476.46 | 5.31% |
| 01 | 4203 | 43,245.07 | 864.90 | 2.00% |
| 01 | 5640 | 261,132.47 | 13,866.13 | 5.31% |
| 01 | 6010 | 1,657,175.00 | 82,859.00 | 5.00% |
| 01 | 6385 | 72,975.55 | 3,875.00 | 5.31% |
| 01 | 6387 | 224,036.44 | 11,896.33 | 5.31% |
| 01 | 6388 | 228,116.35 | 12,112.98 | 5.31% |
| 01 | 6520 | 80,904.00 | 4,296.00 | 5.31% |
| 01 | 7220 | 105,401.58 | 5,596.83 | 5.31% |
| 01 | 7510 | 325,273.85 | 17,272.04 | 5.31% |
| 01 | 9010 | 5,134,890.87 | 130,905.98 | 2.55% |
| 11 | 6371 | 20,461.70 | 1,086.52 | 5.31% |
| 11 | 6391 | 2,931,659.07 | 146,582.95 | 5.00% |
| 12 | 5025 | 689,942.62 | 36,635.95 | 5.31% |
| 12 | 6060 | 788,782.28 | 41,884.34 | 5.31% |
| 12 | 6105 | 3,158,500.92 | 167,716.40 | 5.31% |
| 12 | 9010 | 338,744.70 | 15,128.11 | 4.47% |
| 13 | 5310 | 2,313,263.05 | 153,460.51 | 6.63% |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 4,198,088.40 | | 627,408.63 | 4,825,497.03 |
| 2. State Lottery Revenue | 8560 | 1,521,228.10 | | 583,704.07 | 2,104,932.17 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 5,719,316.50 | 0.00 | 1,211,112.70 | 6,930,429.20 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | | 0.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 375,172.62 | 375,172.62 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 1,174,847.24 | | | 1,174,847.24 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 9,656.96 | 9,656.96 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,174,847.24 | 0.00 | 384,829.58 | 1,559,676.82 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 4,544,469.26 | 0.00 | 826,283.12 | 5,370,752.38 |
| D. COMMENTS: | | | | | |
| Subscription for online reading software from Houghton Mifflin Harcourt. | | | | | |

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

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

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

01 61143 0000000
Form PCR

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|--|--|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 649,341.94 | 0.00 | 649,341.94 | 48,919.44 | | 698,261.38 |
| 1110 | Regular Education, K-12 | 91,294,053.86 | 18,769,687.34 | 110,063,741.20 | 8,291,867.04 | | 118,355,608.24 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 878,974.86 | 20,297.85 | 899,272.71 | 67,748.47 | | 967,021.18 |
| 3300 | Independent Study Centers | 164,742.92 | 0.00 | 164,742.92 | 12,411.23 | | 177,154.15 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 856,983.38 | 0.00 | 856,983.38 | 64,562.52 | | 921,545.90 |
| 4110 | Regular Education, Adult | 141,010.25 | 0.00 | 141,010.25 | 10,623.28 | | 151,633.53 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 5,621.46 | 0.00 | 5,621.46 | 423.50 | | 6,044.96 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 35,165,057.29 | 1,969,122.12 | 37,134,179.41 | 2,797,575.98 | | 39,931,755.39 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 224,154.47 | 0.00 | 224,154.47 | 16,887.12 | | 241,041.59 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 299,746.99 | 978,185.82 | 1,277,932.81 | 96,275.57 | | 1,374,208.38 |
| 8500 | Child Care and Development Services | 192,917.87 | 0.00 | 192,917.87 | 14,533.84 | | 207,451.71 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 765,198.49 | 765,198.49 |
| ---- | Enterprise | | | | | 1,010.72 | 1,010.72 |
| ---- | Facilities Acquisition & Construction | | | | | 1,400,588.94 | 1,400,588.94 |
| ---- | Other Outgo | | | | | 2,144,283.56 | 2,144,283.56 |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 879,957.70 | | 879,957.70 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (576,083.82) | | (576,083.82) |
| Total General Fund and Charter Schools Funds Expenditures | | 129,872,605.29 | 21,737,293.13 | 151,609,898.42 | 11,725,701.87 | 4,311,081.71 | 167,646,682.00 |

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

| Goal | Type of Program | Instruction (Functions 1000- 1999) | Instructional Supervision and Administration (Functions 2100- 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110- 3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000- 4999) | Community Services (Functions 5000- 5999) | General Administration (Functions 7000- 7999, except 7210)* | Plant Maintenance and Operations (Functions 8100- 8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|--|--|---|--|---|---|---|---|---|--|--|---|----------------|
| 0001 | Pre-Kindergarten | 649,341.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 649,341.94 |
| 1110 | Regular Education, K-12 | 70,386,974.63 | 5,746,982.88 | 2,989,713.63 | 7,019,754.62 | 4,586,467.24 | 0.00 | 471,831.87 | 0.00 | 0.00 | 92,328.99 | 0.00 | 91,294,053.86 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 551,818.88 | 0.00 | 0.00 | 104,865.61 | 222,290.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 878,974.86 |
| 3300 | Independent Study Centers | 121,909.16 | 0.00 | 0.00 | 42,833.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 164,742.92 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 694,861.45 | 162,121.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 856,983.38 |
| 4110 | Regular Education, Adult | 67,022.27 | 10,517.87 | 0.00 | 60,446.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,023.82 | 0.00 | 141,010.25 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 5,621.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,621.46 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 28,789,217.22 | 1,993,484.12 | 0.00 | 0.00 | 2,956,929.91 | 1,425,426.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,165,057.29 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 36,986.63 | 0.00 | 0.00 | 0.00 | 0.00 | 187,167.84 | 0.00 | 0.00 | 224,154.47 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 136,818.02 | 0.00 | 0.00 | 0.00 | | 162,928.97 | 0.00 | 0.00 | 0.00 | 299,746.99 |
| 8500 | Child Care and Development Services | 187,359.45 | 4,937.47 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 620.95 | 0.00 | 192,917.87 |
| Total Direct Charged Costs | | 101,454,136.46 | 7,918,044.27 | 3,126,531.65 | 7,264,886.91 | 7,765,687.52 | 1,425,426.04 | 471,831.87 | 162,928.97 | 187,167.84 | 95,973.76 | 0.00 | 129,872,605.29 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|---------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 1,416,070.28 | 14,699,282.88 | 2,654,334.18 | 18,769,687.34 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 20,297.85 | 0.00 | 0.00 | 20,297.85 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 482,659.36 | 1,276,797.46 | 209,665.30 | 1,969,122.12 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 978,185.82 | 0.00 | 978,185.82 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 1,919,027.49 | 16,954,266.16 | 2,863,999.48 | 21,737,293.13 |

| | | |
|--|--|----------------|
| A. Central Administration Costs in General Fund and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 3,175,721.17 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 68,000.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 7,411,923.40 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 1,646,141.12 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 12,301,785.69 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 129,872,605.29 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 21,737,293.13 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 151,609,898.42 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 4,021,843.78 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 5,299,122.36 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 2,359,326.87 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 11,680,293.01 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 163,290,191.43 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 7.53% |

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

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--|----------------------------------|-------------------------------|---|--------------------------------------|---------------------|
| Food Services (Objects 1000-5999, 6400, and 6500) | 765,198.49 | | | | 765,198.49 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 1,010.72 | | | 1,010.72 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 1,400,588.94 | | 1,400,588.94 |
| Other Outgo (Objects 1000-7999) | | | | 2,144,283.56 | 2,144,283.56 |
| Total Other Costs | 765,198.49 | 1,010.72 | 1,400,588.94 | 2,144,283.56 | 4,311,081.71 |

| | | Teacher Full-Time Equivalents | | | | Classroom Units | | | Pupils Transported | |
|--|---------------------------------------|--|---|--|---|--|---|---|--------------------|--|
| | | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) | | |
| | | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) | | |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | | 723,961.10 | 75,627.82 | 21,731.05 | 1,097,707.51 | 16,954,266.16 | 0.00 | 2,863,999.48 | | |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | | | | | | | | | |
| Instructional Goals Description | | | | | | | | | | |
| 0001 | Pre-Kindergarten | | | | | | | | | |
| 1110 | Regular Education, K-12 | 31.25 | 8.00 | 28.00 | 35.98 | 205.27 | | 1,861.00 | | |
| 3100 | Alternative Schools | | | | | | | | | |
| 3200 | Continuation Schools | | | | 1.00 | | | | | |
| 3300 | Independent Study Centers | | | | | | | | | |
| 3400 | Opportunity Schools | | | | | | | | | |
| 3550 | Community Day Schools | | | | | | | | | |
| 3700 | Specialized Secondary Programs | | | | | | | | | |
| 3800 | Career Technical Education | | | | | | | | | |
| 4110 | Regular Education, Adult | | | | | | | | | |
| 4610 | Adult Independent Study Centers | | | | | | | | | |
| 4620 | Adult Correctional Education | | | | | | | | | |
| 4630 | Adult Career Technical Education | | | | | | | | | |
| 4760 | Bilingual | | | | | | | | | |
| 4850 | Migrant Education | | | | | | | | | |
| 5000-5999 | Special Education (allocated to 5001) | 7.20 | | | 17.10 | 17.83 | | 147.00 | | |
| 6000 | ROC/P | | | | | | | | | |
| Other Goals Description | | | | | | | | | | |
| 7110 | Nonagency - Educational | | | | | | | | | |
| 7150 | Nonagency - Other | | | | | | | | | |
| 8100 | Community Services | | | | | 13.66 | | | | |
| 8500 | Child Care and Development Services | | | | | | | | | |
| Other Funds Description | | | | | | | | | | |
| -- | Adult Education (Fund 11) | | | | | | | | | |
| -- | Child Development (Fund 12) | | | | | | | | | |
| -- | Cafeteria (Funds 13 & 61) | | | | | | | | | |
| C. Total Allocation Factors | | 38.45 | 8.00 | 28.00 | 54.08 | 236.76 | 0.00 | 2,008.00 | | |

| | | |
|--|--------------|--|
| Current LEA: 01-61143-0000000 Berkeley Unified | | |
| Selected SELPA: CR | | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL Selpas for this LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| CR | North Region | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9810 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 90,506.07 | 0.00 | 0.00 | (576,083.62) | | | | |
| Other Sources/Uses Detail | | | | | 3,646,813.95 | 2,135,755.56 | | |
| Fund Reconciliation | | | | | | | 4,132,127.96 | 5,762,588.60 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 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 | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 6,000.00 | 0.00 | 158,905.67 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 90,442.61 | 168,936.48 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 263,504.27 | 0.00 | 261,364.80 | 0.00 | 459,450.32 | 459,450.32 | | |
| Other Sources/Uses Detail | | | | | | | 115,741.24 | 271,470.88 |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (362,510.34) | 155,813.35 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 734,521.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 871,242.43 | 214,917.83 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | 181,748.02 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 181,748.02 | 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 | | | | | | | 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 | | | | | 1,152,634.80 | 3,646,813.95 | | |
| Other Sources/Uses Detail | | | | | | | 1,152,634.80 | 446,813.95 |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 9,432.22 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 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 | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| 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 | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 2,500.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 66,851.74 | 0.00 | | |
| Fund Reconciliation | | | | | | | 311,358.46 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 362,510.34 | (362,510.34) | 576,083.82 | (576,083.82) | 6,242,019.83 | 6,242,019.83 | 6,864,727.74 | 6,864,727.74 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|-------------|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 1,140 |
| | TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,046,095.13 | 0.00 | 0.00 | 0.00 | 555,882.13 | 2,089,221.92 | 4,165,967.37 | | 8,857,166.55 |
| 2000-2999 | Classified Salaries | 336,695.07 | 0.00 | 0.00 | 0.00 | 336,001.11 | 3,940,535.44 | 1,173,175.82 | | 5,786,407.24 |
| 3000-3999 | Employee Benefits | 904,354.07 | 0.00 | 0.00 | 0.00 | 313,038.47 | 2,505,773.87 | 2,327,103.67 | | 6,050,270.08 |
| 4000-4999 | Books and Supplies | 63,756.82 | 0.00 | 0.00 | 0.00 | 65,910.52 | 17,243.50 | 1,864.03 | | 148,774.87 |
| 5000-5999 | Services and Other Operating Expenditures | 369,933.74 | 0.00 | 0.00 | 0.00 | 0.00 | 13,952,385.62 | 119.19 | | 14,322,438.55 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,528.00 | | 8,528.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,720,834.83 | 0.00 | 0.00 | 0.00 | 1,270,832.23 | 22,505,160.35 | 7,676,757.88 | 0.00 | 35,173,585.29 |
| 7310 | Transfers of Indirect Costs | 103,246.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 103,246.53 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 1,969,122.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 1,969,122.03 |
| | TOTAL COSTS | 2,072,368.56 | 0.00 | 0.00 | 0.00 | 1,270,832.23 | 22,505,160.35 | 7,676,757.88 | 0.00 | 37,245,953.85 |
| | FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 8,516.43 | 0.00 | 0.00 | 0.00 | 85,590.79 | 213,374.77 | 101,754.55 | | 409,236.54 |
| 2000-2999 | Classified Salaries | 26,989.66 | 0.00 | 0.00 | 0.00 | 117,100.10 | 401,575.64 | 506,567.79 | | 1,052,213.19 |
| 3000-3999 | Employee Benefits | 16,404.11 | 0.00 | 0.00 | 0.00 | 77,998.86 | 276,871.56 | 319,337.87 | | 690,612.40 |
| 4000-4999 | Books and Supplies | 19,866.44 | 0.00 | 0.00 | 0.00 | 65,910.52 | 0.00 | 887.74 | | 86,664.70 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 109,529.91 | 0.00 | | 109,529.91 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 71,756.64 | 0.00 | 0.00 | 0.00 | 346,600.27 | 1,001,351.88 | 928,547.95 | 0.00 | 2,348,256.74 |
| 7310 | Transfers of Indirect Costs | 98,305.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 98,305.53 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 98,305.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98,305.53 |
| | TOTAL BEFORE OBJECT 8980 | 170,062.17 | 0.00 | 0.00 | 0.00 | 346,600.27 | 1,001,351.88 | 928,547.95 | 0.00 | 2,446,562.27 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 0.00 |
| | | | | | | | | | | 2,446,562.27 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|---------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,037,578.70 | 0.00 | 0.00 | 0.00 | 470,291.34 | 1,875,847.15 | 4,064,212.82 | | 8,447,930.01 |
| 2000-2999 | Classified Salaries | 309,725.41 | 0.00 | 0.00 | 0.00 | 218,901.01 | 3,538,959.80 | 666,607.83 | | 4,734,194.05 |
| 3000-3999 | Employee Benefits | 887,949.96 | 0.00 | 0.00 | 0.00 | 235,039.61 | 2,228,902.31 | 2,007,765.80 | | 5,359,657.68 |
| 4000-4999 | Books and Supplies | 43,890.38 | 0.00 | 0.00 | 0.00 | 17,243.50 | 17,243.50 | 976.29 | | 62,110.17 |
| 5000-5999 | Services and Other Operating Expenditures | 369,933.74 | 0.00 | 0.00 | 0.00 | 0.00 | 13,842,855.71 | 119.19 | | 14,212,908.64 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,528.00 | | 8,528.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | | | | | | | | | |
| 7310 | Transfers of Indirect Costs | 4,941.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 4,941.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 1,969,122.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 1,969,122.03 |
| PCRA | Program Cost Report Allocations | 1,974,063.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 1,974,063.03 |
| | Total Indirect Costs and PCR Allocations | | | | | | | | | |
| | TOTAL BEFORE OBJECT 8980 | 5,623,141.22 | 0.00 | 0.00 | 0.00 | 924,231.96 | 21,503,808.47 | 6,748,209.93 | 0.00 | 34,799,391.58 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | | | 34,799,391.58 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,936.85 | | 1,936.85 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 423.83 | | 423.83 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 50,499.24 | 0.00 | 0.00 | 0.00 | 0.00 | 1,377,092.80 | 0.00 | | 1,427,592.04 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 50,499.24 | 0.00 | 0.00 | 0.00 | 0.00 | 1,377,092.80 | 2,360.68 | 0.00 | 1,429,952.72 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 50,499.24 | 0.00 | 0.00 | 0.00 | 0.00 | 1,377,092.80 | 2,360.68 | 0.00 | 1,429,952.72 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | | | 24,058,979.25 |
| | | | | | | | | | | 25,488,931.97 |

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

| 2018-19 Expenditures | A. State and Local | B. Local Only |
|--|--------------------|---------------|
| 1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 26,302,756.19 | 22,662,115.47 |
| 2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | | |
| | | |
| 3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) | | |
| | | |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | | |
| | | |
| 5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4) | 26,302,756.19 | 22,662,115.47 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet | | |
| 2. Enter any adjustments not included in Line C1 (explain below) | | |
| | | |
| 3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2) | | 0.00 |

SELPA: North Region (CR)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|--|-----------------|------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: North Region (CR)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

 0.00 (d)

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

If (b) is less than (a).

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

 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

 0.00 (f)

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

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

SELPA: North Region (CR)**SECTION 3**

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Actual Expenditures (LE-CY Worksheet) FY 2019-20 | Actual Expenditures Comparison Year FY 2018-19 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 37,245,953.85 | | |
| b. Less: Expenditures paid from federal sources | 2,446,562.27 | | |
| c. Expenditures paid from state and local sources | 34,799,391.58 | 26,302,756.19 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 26,302,756.19 | |
| Less: Exempt reduction(s) for SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 34,799,391.58 | 26,302,756.19 | 8,496,635.39 |

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

| | Actual FY 2019-20 | Comparison Year FY 2018-19 | Difference |
|---|----------------------|-------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 37,245,953.85 | | |
| b. Less: Expenditures paid from federal sources | 2,446,562.27 | | |
| c. Expenditures paid from state and local sources | 34,799,391.58 | 26,302,756.19 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 26,302,756.19 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 34,799,391.58 | 26,302,756.19 | |
| d. Special education unduplicated pupil count | 1,140 | 1,165 | |
| e. Per capita state and local expenditures (A2c/A2d) | 30,525.78 | 22,577.47 | 7,948.31 |

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

SELPA: North Region (CR)

B. LOCAL EXPENDITURES ONLY METHOD

| | Actual FY 2019-20 | Comparison Year FY 2018-19 | Difference |
|---|----------------------|-------------------------------|--------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 25,488,931.97 | 22,662,115.47 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 22,662,115.47 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 25,488,931.97 | 22,662,115.47 | 2,826,816.50 |

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

| | Actual FY 2019-20 | Comparison Year FY 2018-19 | Difference |
|--|----------------------|-------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 25,488,931.97 | 22,662,115.47 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE | | 22,662,115.47 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 25,488,931.97 | 22,662,115.47 | |
| b. Special education unduplicated pupil count | 1,140 | 1,165 | |
| c. Per capita local expenditures (B2a/B2b) | 22,358.71 | 19,452.46 | 2,906.25 |

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

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| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|--------------|---------------|
| | UNDULICATED PUPIL COUNT | | | | | | | | 1,140 |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,735,868.00 | 0.00 | 0.00 | 0.00 | 548,047.00 | 6,436,661.00 | | 9,720,576.00 |
| 2000-2999 | Classified Salaries | 340,099.00 | 0.00 | 0.00 | 0.00 | 309,123.00 | 5,266,844.64 | | 5,916,066.64 |
| 3000-3999 | Employee Benefits | 918,617.00 | 0.00 | 0.00 | 0.00 | 230,677.00 | 4,527,571.00 | | 5,676,865.00 |
| 4000-4999 | Books and Supplies | 44,179.07 | 0.00 | 0.00 | 0.00 | 55,924.00 | 130,138.00 | | 230,241.07 |
| 5000-5999 | Services and Other Operating Expenditures | 591,481.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,447,047.00 | | 12,038,528.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 500.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,830,244.07 | 0.00 | 0.00 | 0.00 | 1,143,771.00 | 27,808,761.64 | 0.00 | 33,582,776.71 |
| 7310 | Transfers of Indirect Costs | 94,579.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 94,579.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 94,579.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 94,579.00 |
| | TOTAL COSTS | 4,724,823.07 | 0.00 | 0.00 | 0.00 | 1,143,771.00 | 27,808,761.64 | 0.00 | 33,677,355.71 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,735,868.00 | 0.00 | 0.00 | 0.00 | 509,866.00 | 6,068,620.00 | | 9,314,354.00 |
| 2000-2999 | Classified Salaries | 313,571.00 | 0.00 | 0.00 | 0.00 | 300,198.00 | 4,369,026.00 | | 4,982,795.00 |
| 3000-3999 | Employee Benefits | 905,263.00 | 0.00 | 0.00 | 0.00 | 216,281.00 | 3,880,342.00 | | 5,001,886.00 |
| 4000-4999 | Books and Supplies | 232,490.00 | 0.00 | 0.00 | 0.00 | 0.00 | 96,716.00 | | 331,206.00 |
| 5000-5999 | Services and Other Operating Expenditures | 591,481.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,334,584.00 | | 11,926,065.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 500.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,778,673.00 | 0.00 | 0.00 | 0.00 | 1,026,345.00 | 25,751,788.00 | 0.00 | 31,556,806.00 |
| 7310 | Transfers of Indirect Costs | 4,761.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 4,761.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 4,761.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,761.00 |
| | TOTAL BEFORE OBJECT 8980 | 4,783,434.00 | 0.00 | 0.00 | 0.00 | 1,026,345.00 | 25,751,788.00 | 0.00 | 31,561,567.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 31,561,567.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|--------------|---------------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 469,472.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 469,472.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 156,748.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 156,748.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 302,166.00 | 0.00 | 0.00 | 0.00 | 0.00 | 573,546.00 | | 875,712.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 928,386.00 | 0.00 | 0.00 | 0.00 | 0.00 | 573,546.00 | 0.00 | 1,501,932.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 928,386.00 | 0.00 | 0.00 | 0.00 | 0.00 | 573,546.00 | 0.00 | 1,501,932.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | |
| TOTAL COSTS | | | | | | | | | |
| | | | | | | | | | 23,422,835.00 |
| | | | | | | | | | 24,924,767.00 |

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

SELPA: North Region (CR)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|--|-----------------|------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: North Region (CR)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

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

SELPA: North Region (CR)

SECTION 3**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for
MOE calculation
Comparison year's expenditures, adjusted for MOE
calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A
**Budgeted Amounts
(LB-B Worksheet)
FY 2020-21**
Column B
**Actual Expenditures
Comparison Year
FY 2019-20**
Column C
**Difference
(A - B)**

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for
MOE calculation
Comparison year's expenditures, adjusted for MOE
calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

**Budgeted Amounts
FY 2020-21**
**Comparison Year
FY 2019-20**
Difference

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

SELPA: North Region (CR)**B. LOCAL EXPENDITURES ONLY METHOD**

| | Budget FY 2020-21 | Comparison Year FY 2019-20 | Difference |
|---|----------------------|-------------------------------|--------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 24,924,767.00 | 25,488,931.97 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 25,488,931.97 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 24,924,767.00 | 25,488,931.97 | (564,164.97) |

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

| | Budget FY 2020-21 | Comparison Year FY 2019-20 | Difference |
|--|----------------------|-------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| a. Expenditures paid from local sources | 24,924,767.00 | 25,488,931.97 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 25,488,931.97 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 24,924,767.00 | 25,488,931.97 | |
| b. Special education unduplicated pupil count | 1,140 | 1,165 | |
| c. Per capita local expenditures (B2a/B2b) | 21,863.83 | 21,878.91 | (15.08) |

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

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SUPPLEMENTAL CAT FORMS

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|----------------------------|---------------|--------------|--------------|----------------------------|--------------|----------------|------------------|---------|
| FISCAL YEAR | ACCOUNTANT/ FISCAL ANALYST | Summer School | CAHSEE | GATE | Instructional Materials | BPAR | PD Block Grant | SLIP Block Grant | |
| STATE PROGRAM NAME | | | | | | | | | |
| RESOURCE CODE | | 0010 | 0055 | 0140 | 0156 | 0271 | 0393 | 0395 | |
| REVENUE OBJECT | | | | | | | | | |
| LOCAL DESCRIPTION (if any) | | | | | | | | | |
| AWARD | | | | | | | | | |
| 1. a Prior Year Restricted Ending Balance | | (740,205.98) | (287,048.78) | (173,474.16) | (922,038.37) | (228,451.03) | (213,321.20) | (33,422.51) | |
| b Rest Bal Transfers (Obj 8997) | | | | | | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | (740,205.98) | (287,048.78) | (173,474.16) | (922,038.37) | (228,451.03) | (213,321.20) | (33,422.51) | |
| 2. a. Current Year Award | | | | | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | | | |
| d. Other Adjustments | | - | | | | | | | |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | - | - | - | - | - | - | - | |
| 3. Required Matching Funds/Other | | | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | (740,205.98) | (287,048.78) | (173,474.16) | (922,038.37) | (228,451.03) | (213,321.20) | (33,422.51) | |
| REVENUES | | | | | | | | | |
| 5. Cash Received in Current Year | | | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | | | |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | | - | - | - | - | - | - | - | |
| b. Noncurrent Accounts Receivable | | | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | - | - | - | - | - | - | |
| 8. Contributed Matching Funds | | | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | | - | - | - | - | - | - | - | |
| EXPENDITURES | | | | | | | | | |
| 10. Donor-Authorized Expenditures | | 78,493.94 | 70.91 | 18,497.10 | 146,106.99 | 39,958.59 | 63,660.11 | 8,364.30 | |
| 11. Non Donor-Authorized Expenditures | | | | | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | | 78,493.94 | 70.91 | 18,497.10 | 146,106.99 | 39,958.59 | 63,660.11 | 8,364.30 | |
| RESTRICTED ENDING BALANCE | | | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | (818,699.92) | (287,119.69) | (191,971.26) | (1,068,145.36) | (268,409.62) | (276,981.31) | (41,786.81) | |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2019-20 Total |
|---|--|------------------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | | |
| STATE PROGRAM NAME | | |
| RESOURCE CODE | | |
| REVENUE OBJECT | | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. a Prior Year Restricted Ending Balance | | (2,597,962.03) |
| b Rest Bal Transfers (Obj 8997) | | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | (2,597,962.03) |
| 2. a. Current Year Award | | - |
| b. Block Grant Transfers (Obj 8995) | | - |
| c. Cat Flex Transfers (Obj 8998) | | - |
| d. Other Adjustments | | - |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | - |
| 3. Required Matching Funds/Other | | - |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | (2,597,962.03) |
| REVENUES | | |
| 5. Cash Received in Current Year | | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | - |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | | - |
| b. Noncurrent Accounts Receivable | | - |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - |
| 8. Contributed Matching Funds | | - |
| 9. Total Available (sum lines 5, 7c, & 8) | | - |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | | 355,151.94 |
| 11. Non Donor-Authorized Expenditures | | - |
| 12.. Total Expenditures (line 10 plus line 11) | | 355,151.94 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | | (2,953,113.97) |

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | | |
|---|-------------|---------|----------|
| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 |
| ACCOUNTANT/ FISCAL ANALYST | | | Total |
| STATE PROGRAM NAME | Common Core | | |
| RESOURCE CODE | 0400 | | |
| REVENUE OBJECT | 8550 | | |
| LOCAL DESCRIPTION (if any) | DDF 137 | | |
| AWARD | | | |
| 1. a Prior Year Restricted Ending Balance | - | - | - |
| b Rest Bal Transfers (Obj 8997) | | | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | - | - | - |
| 2. a. Current Year Award | - | - | - |
| b. Block Grant Transfers (Obj 8995) | | | - |
| c. Cat Flex Transfers (Obj 8998) | | | - |
| d. Other Adjustments | - | | - |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | - | - | - |
| 3. Required Matching Funds/Other | | | - |
| 4. Total Available Award (sum lines 1, 2c, & 3) | - | - | - |
| REVENUES | | | |
| 5. Cash Received in Current Year | - | | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | - |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | - | - | - |
| b. Noncurrent Accounts Receivable | | | - |
| c. Current Accounts Receivable (line 7a minus line 7b) | - | - | - |
| 8. Contributed Matching Funds | | | - |
| 9. Total Available (sum lines 5, 7c, & 8) | - | - | - |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | 380.39 | | 380.39 |
| 11. Non Donor-Authorized Expenditures | | | - |
| 12.. Total Expenditures (line 10 plus line 11) | 380.39 | - | 380.39 |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year (line 4 minus line 10) | (380.39) | - | (380.39) |

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | | |
|---|-----------------|----------------|-----------------|
| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 |
| ACCOUNTANT/ FISCAL ANALYST | | | Total |
| STATE PROGRAM NAME | LCAP | LCAP Carryover | |
| RESOURCE CODE | 0500 | 0505 | |
| REVENUE OBJECT | | | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. a Prior Year Restricted Ending Balance | (20,809,098.73) | (254,563.01) | (21,063,661.74) |
| b Rest Bal Transfers (Obj 8997) | | | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | (20,809,098.73) | (254,563.01) | (21,063,661.74) |
| 2. a. Current Year Award | | | - |
| b. Block Grant Transfers (Obj 8995) | | | - |
| c. Cat Flex Transfers (Obj 8998) | | | - |
| d. Other Adjustments | | | - |
| e. Adjusted Current Year Award | | | - |
| (sum lines 2a through 2d) | - | - | - |
| 3. Required Matching Funds/Other | - | | - |
| 4. Total Available Award | (20,809,098.73) | (254,563.01) | (21,063,661.74) |
| REVENUES | | | |
| 5. Cash Received in Current Year | - | - | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | - |
| 7. a. Accounts Receivable | | | |
| (line 2e minus line 5 & 6) | - | - | - |
| b. Noncurrent Accounts Receivable | | | - |
| c. Current Accounts Receivable | | | - |
| (line 7a minus line 7b) | - | - | - |
| 8. Contributed Matching Funds | | | - |
| 9. Total Available | - | - | - |
| (sum lines 5, 7c, & 8) | | | - |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | 5,193,240.28 | 228,443.71 | 5,421,683.99 |
| 11. Non Donor-Authorized Expenditures | | - | - |
| 12.. Total Expenditures | 5,193,240.28 | 228,443.71 | 5,421,683.99 |
| (line 10 plus line 11) | | | |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year | (26,002,339.01) | (483,006.72) | (26,485,345.73) |
| (line 4 minus line 10) | | | |

LCAP DETAIL

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|--------------------|----------------------|-----------------------------------|----------------------|---|---|-----------------------------|---------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | STATE PROGRAM NAME | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP |
| RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | | Rtl Teachers 0500 | Alive and Free Program 0500 | Math Coaches 0500 | Intervention Coordinator - BHS 0500 | Attract & Retain Teach Color 0500 | Restorative Justice 0500 | |
| AWARD | | DDF 017 | DDF 211 | DDF 522 | DDF 523 | DDF 524 | DDF 525 | |
| 1. a Prior Year Restricted Ending Balance | | - | - | - | - | - | - | - |
| b Rest Bal Transfers (Obj 8997) | | - | - | - | - | - | - | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | | | | | | | |
| 2. a. Current Year Award | | | | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | | |
| d. Other Adjustments | | | | | | | | |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | - | - | - | - | - | - | - |
| 3. Required Matching Funds/Other | | 1,070,291.41 | 5,000.00 | 223,293.26 | 621,102.48 | 18,318.00 | 439,883.00 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 1,070,291.41 | 5,000.00 | 223,293.26 | 621,102.48 | 18,318.00 | 439,883.00 | |
| REVENUES | | 1,070,291.41 | 5,000.00 | 223,293.26 | 621,102.48 | 18,318.00 | 439,883.00 | |
| 5. Cash Received in Current Year | | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | | |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | | - | | - | - | - | - | |
| b. Noncurrent Accounts Receivable | | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | | - | - | - | - | |
| 8. Contributed Matching Funds | | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | | - | | - | - | - | - | |
| EXPENDITURES | | | | | | | | |
| 10. Donor-Authorized Expenditures | | 1,081,463.10 | - | 206,070.40 | 555,719.03 | 17,513.76 | 431,795.23 | |
| 11. Non Donor-Authorized Expenditures | | | | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | | 1,081,463.10 | - | 206,070.40 | 555,719.03 | 17,513.76 | 431,795.23 | |
| RESTRICTED ENDING BALANCE | | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | (11,171.69) | 5,000.00 | 17,222.86 | 65,383.45 | 804.24 | 8,087.77 | |

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|--------------------|------------------------------|---|--|---------------------------|------------------|-----------|---------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | STATE PROGRAM NAME | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP |
| RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | | ELD Teacher Coaches Sites | Coordination of School Based Services | Site Coordinators Family Engagement | TSA Evaluation of LCAP | LCAP Contingency | STEM | |
| | | 0500 | 0500 | 0500 | 0500 | 0500 | 0500 | |
| | | DDF 529 | DDF 532 | DDF 534 | DDF 535 | DDF 536 | DDF 817 | |
| AWARD | | | | | | | | |
| 1. a Prior Year Restricted Ending Balance | | | - | | | | | |
| b Rest Bal Transfers (Obj 8997) | | | | | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | | - | | | | | |
| 2. a. Current Year Award | | | | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | | |
| d. Other Adjustments | | | | - | | | | |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | | | | | | | |
| 3. Required Matching Funds/Other | | 978,517.30 | 181,394.69 | 756,626.00 | 98,202.00 | - | 69,000.00 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 978,517.30 | 181,394.69 | 756,626.00 | 98,202.00 | - | 69,000.00 | |
| REVENUES | | 978,517.30 | 181,394.69 | 756,626.00 | 98,202.00 | - | 69,000.00 | |
| 5. Cash Received in Current Year | | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | - | | | | |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | | | - | - | - | - | - | |
| b. Noncurrent Accounts Receivable | | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | | - | - | - | - | - | |
| 8. Contributed Matching Funds | | | | - | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | | | - | - | - | - | - | |
| EXPENDITURES | | | | | | | | |
| 10. Donor-Authorized Expenditures | | 996,125.53 | 137,094.57 | 750,977.67 | 87,380.86 | - | 66,703.51 | |
| 11. Non Donor-Authorized Expenditures | | | | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | | 996,125.53 | 137,094.57 | 750,977.67 | 87,380.86 | - | 66,703.51 | |
| RESTRICTED ENDING BALANCE | | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | (17,608.23) | 44,300.12 | 5,648.33 | 10,821.14 | - | 2,296.49 | |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|--------------------|----------------------|------------------------|--------------------------------------|------------------------------------|-------------------------------------|-------------------------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | STATE PROGRAM NAME | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP |
| RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | | AVID Program 0500 | Bridge Program 0500 | Mental Health Partnership 0500 | McKinney-Vento Homeless 0500 | Summer School (One-Time) 0500 | BTA Admin (BTA) 0500 |
| AWARD | | DDF 948 | DDF 951 | DDF 995 | DDF 001 | FN1009, DDF 000 | DDF 000 |
| 1. a Prior Year Restricted Ending Balance | | | | | | | |
| b Rest Bal Transfers (Obj 8997) | | | | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | | | | | | |
| 2. a. Current Year Award | | | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | |
| d. Other Adjustments | | | | | | | |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | | | | | | |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 133,577.00 | 142,289.00 | 138,834.14 | 116,372.96 | 74,014.00 | 75,655.76 |
| REVENUES | | 133,577.00 | 142,289.00 | 138,834.14 | 116,372.96 | 74,014.00 | 75,655.76 |
| 5. Cash Received in Current Year | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | | - | | | | | |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | | | | | |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | | - | | | | | |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | 119,108.86 | 117,377.98 | 137,030.43 | 105,836.13 | 47,750.00 | 74,583.85 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | | 119,108.86 | 117,377.98 | 137,030.43 | 105,836.13 | 47,750.00 | 74,583.85 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | 14,468.14 | 24,911.02 | 1,803.71 | 10,536.83 | 26,264.00 | 1,071.91 |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2019-20 | 2019-20 |
|---|----------------------------|---------------|--------------|
| FISCAL YEAR | ACCOUNTANT/ FISCAL ANALYST | Total | |
| STATE PROGRAM NAME | | LCAP | LCAP |
| RESOURCE CODE | | Indirect Cost | |
| REVENUE OBJECT | | 0500 | |
| LOCAL DESCRIPTION (if any) | | DDF 000 | |
| AWARD | | | |
| 1. a Prior Year Restricted Ending Balance | | | - |
| b Rest Bal Transfers (Obj 8997) | | | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | | - |
| 2. a. Current Year Award | | | - |
| b. Block Grant Transfers (Obj 8995) | | | - |
| c. Cat Flex Transfers (Obj 8998) | | | - |
| d. Other Adjustments | | | - |
| e. Adjusted Current Year Award | | | - |
| (sum lines 2a through 2d) | | | - |
| 3. Required Matching Funds/Other | | 272,258.00 | 5,414,629.00 |
| 4. Total Available Award | | 272,258.00 | 5,414,629.00 |
| (sum lines 1, 2c, & 3) | | 272,258.00 | 5,414,629.00 |
| REVENUES | | | |
| 5. Cash Received in Current Year | | | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | |
| 7. a. Accounts Receivable | | | - |
| (line 2e minus line 5 & 6) | | | - |
| b. Noncurrent Accounts Receivable | | | - |
| c. Current Accounts Receivable | | | - |
| (line 7a minus line 7b) | | | - |
| 8. Contributed Matching Funds | | | - |
| 9. Total Available | | | - |
| (sum lines 5, 7c, & 8) | | | - |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | | 260,709.37 | 5,193,240.28 |
| 11. Non Donor-Authorized Expenditures | | | - |
| 12.. Total Expenditures | | 260,709.37 | - |
| (line 10 plus line 11) | | | - |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year | | 11,548.63 | 221,388.72 |
| (line 4 minus line 10) | | | |

| GRANT AWARDS, REVENUES, AND EXPENDITURES | | | | | | | | | |
|---|---|-----------------------------------|-----------------------------------|---------------------------------|---|----------------|----------------|----------------|----------------|
| SCHEDULE FOR CATEGORICALS SUBJECT TO REST | | | | | | | | | |
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | 2019 - 20 | 2019 - 20 | 2019 - 20 | 2019 - 20 | 2019 - 20 | 2019 - 20 | 2019 - 20 | 2019 - 20 | 2019 - 20 |
| STATE PROGRAM NAME | LCAP Carryover | LCAP Carryover | LCAP Carryover | LCAP Carryover | LCAP Carryover | LCAP Carryover | LCAP Carryover | LCAP Carryover | LCAP Carryover |
| RESOURCE CODE | Extended Learning/ and Summer School | Math Support and Peer Tutoring | Support for AA Success Program | Attract & Retain Teach Color | Support for McKinney-Vento Students-Based Assistance | Indirect Cost | | | |
| REVENUE OBJECT | 0505 | 0505 | 0505 | 0505 | 0505 | 0505 | | | |
| LOCAL DESCRIPTION (if any) | DDF 017 | DDF 522 | DDF 523 | DDF 524 | DDF 001 | DDF 000 | | | |
| AWARD | | | | | | | | | |
| 1. a Prior Year Restricted Ending Balance | - | - | - | - | - | - | - | - | - |
| b Rest Bal Transfers (Obj 8997) | | | | | | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | - | - | - | - | - | - | - | - | - |
| 2. a. Current Year Award | | | | | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | | | |
| d. Other Adjustments | | | | | | | | | |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | | | | | | | | |
| 3. Required Matching Funds/Other | | | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 50,000.00 | 142,413.58 | 42,030.00 | 6,440.00 | | 99.42 | 240,983.00 | | |
| | 50,000.00 | 142,413.58 | 42,030.00 | 6,440.00 | - | 99.42 | 240,983.00 | | |
| | 50,000.00 | 142,413.58 | 42,030.00 | 6,440.00 | - | 99.42 | 240,983.00 | | |
| REVENUES | | | | | | | | | |
| 5. Cash Received in Current Year | | | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | | | |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | - | - | - | - | | | | | |
| b. Noncurrent Accounts Receivable | | | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | - | - | - | - | | | | | |
| 8. Contributed Matching Funds | | | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | - | - | - | - | | | | | |
| EXPENDITURES | | | | | | | | | |
| 10. Donor-Authorized Expenditures | 38.50 | 133,129.41 | 41,553.06 | - | | 11,518.72 | 228,443.71 | | |
| 11. Non Donor-Authorized Expenditures | | | | | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | 38.50 | 133,129.41 | 41,553.06 | - | - | 11,518.72 | 228,443.71 | | |
| RESTRICTED ENDING BALANCE | | | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 49,961.50 | 9,284.17 | 476.94 | 6,440.00 | - | (11,419.30) | 12,539.29 | | |

RESOURCE 9110
DDF 815
DETAIL

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|---------------|-----------|----------------|---------------|------------|
| ACCOUNTANT /FISCAL ANALYST | LORNA | LORNA | LORNA | LORNA | LORNA |
| LOCAL PROGRAM NAME | SYLVIA MENDEZ | MALCOLM X | WILLARD MIDDLE | ADMINISTRATOR | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | 118 | 126 | 131 | 300 | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-815 | DDF-815 | DDF-815 | DDF-815 | |
| AWARD | | | | | |
| 1. Prior Year Carryover | 23,589.44 | 2,517.63 | 9,380.25 | 78,493.03 | 113,980.35 |
| 2. a. Current Year Award | | 10,725.00 | | | 10,725.00 |
| b. Other Adjustments | | | | | 0.00 |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 0.00 | 10,725.00 | 0.00 | 0.00 | 10,725.00 |
| 3. Required Matching Funds/Other | | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 23,589.44 | 13,242.63 | 9,380.25 | 78,493.03 | 124,705.35 |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 23,589.44 | 2,517.63 | 9,380.25 | 78,493.03 | 113,980.35 |
| 6. Cash Received in Current Year | | 10,725.00 | | | 10,725.00 |
| 7. Contributed Matching Funds | | | | | 0.00 |
| 8. Total Available (sum lines 5, 6 & 7) | 23,589.44 | 13,242.63 | 9,380.25 | 78,493.03 | 124,705.35 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | 8,864.75 | 10,928.58 | 0.00 | 0.00 | 19,793.33 |
| 10. Non Donor-Authorized Expenditures | | | | | 0.00 |
| 11. Total Expenditures (line 9 plus line 10) | 8,864.75 | 10,928.58 | 0.00 | 0.00 | 19,793.33 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 14,724.69 | 2,314.05 | 9,380.25 | 78,493.03 | 104,912.02 |
| a. Unearned Revenue | 14,724.69 | 2,314.05 | 9,380.25 | 78,493.03 | 104,912.02 |
| b. Accounts Payable | | | | | |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 14,724.69 | 2,314.05 | 9,380.25 | 78,493.03 | 104,912.02 |
| 15. If Carryover is allowed, enter line 14 amount here | 14,724.69 | 2,314.05 | 9,380.25 | 78,493.03 | 104,912.02 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 8,864.75 | 10,928.58 | 0.00 | 0.00 | 19,793.33 |

RESOURCE 9110
DDF 900
DETAIL

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|-----------|----------|-----------|---------------|----------|---------|
| ACCOUNTANT /FISCAL ANALYST | LORNA | LORNA | LORNA | LORNA | LORNA | LORNA |
| LOCAL PROGRAM NAME | CRAIGMONT | EMERSON | JEFFERSON | SYLVIA MENDEZ | OXFORD | |
| CATALOG NUMBER (FEDERAL ONLY) | 112 | 113 | 116 | 118 | 119 | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-900 | DDF-900 | DDF-900 | DDF-900 | DDF-900 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 5,969.50 | 1,059.58 | 5,413.08 | 1,395.03 | 4,860.50 | |
| 2. a. Current Year Award | 7,632.34 | 0.00 | 0.00 | 1,730.11 | 114.56 | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 7,632.34 | 0.00 | 0.00 | 1,730.11 | 114.56 | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 13,601.84 | 1,059.58 | 5,413.08 | 3,125.14 | 4,975.06 | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 5,969.50 | 1,059.58 | 5,413.08 | 1,395.03 | 4,860.50 | |
| 6. Cash Received in Current Year | 7,632.34 | 0.00 | 0.00 | 1,730.11 | 114.56 | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 13,601.84 | 1,059.58 | 5,413.08 | 3,125.14 | 4,975.06 | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | | 0.00 | 1,113.53 | 0.00 | 110.00 | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 2,728.70 | 0.00 | 1,113.53 | 0.00 | 110.00 | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 10,873.14 | 1,059.58 | 4,299.55 | 3,125.14 | 4,865.06 | |
| a. Unearned Revenue | 10,873.14 | 1,059.58 | 4,299.55 | 3,125.14 | 4,865.06 | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 10,873.14 | 1,059.58 | 4,299.55 | 3,125.14 | 4,865.06 | |
| 15. If Carryover is allowed, enter line 14 amount here | 10,873.14 | 1,059.58 | 4,299.55 | 3,125.14 | 4,865.06 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 2,728.70 | 0.00 | 1,113.53 | 0.00 | 110.00 | |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|---------------|------------|-------------|------------|-----------|---------|
| ACCOUNTANT /FISCAL ANALYST | LORNA | LORNA | LORNA | LORNA | LORNA | LORNA |
| LOCAL PROGRAM NAME | THOUSAND OAKS | WASHINGTON | ARTS MAGNET | ROSA PARKS | MALCOLM X | |
| CATALOG NUMBER (FEDERAL ONLY) | 120 | 121 | 123 | 124 | 126 | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-900 | DDF-900 | DDF-900 | DDF-900 | DDF-900 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 7,899.99 | 1,890.13 | 19,404.12 | 2,767.61 | 17,211.73 | |
| 2. a. Current Year Award | 5,019.56 | 300.00 | 15,461.42 | 4,664.47 | 8,052.53 | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 5,019.56 | 300.00 | 15,461.42 | 4,664.47 | 8,052.53 | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 12,919.55 | 2,190.13 | 34,865.54 | 7,432.08 | 25,264.26 | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 7,899.99 | 1,890.13 | 19,404.12 | 2,767.61 | 17,211.73 | |
| 6. Cash Received in Current Year | 5,019.56 | 300.00 | 15,461.42 | 4,664.47 | 8,052.53 | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 12,919.55 | 2,190.13 | 34,865.54 | 7,432.08 | 25,264.26 | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 0.00 | 1,944.02 | 10,300.00 | 3,568.77 | 12,179.90 | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 0.00 | 1,944.02 | 10,300.00 | 3,568.77 | 12,179.90 | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 12,919.55 | 246.11 | 24,565.54 | 3,863.31 | 13,084.36 | |
| a. Unearned Revenue | 12,919.55 | 246.11 | 24,565.54 | 3,863.31 | 13,084.36 | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 12,919.55 | 246.11 | 24,565.54 | 3,863.31 | 13,084.36 | |
| 15. If Carryover is allowed, enter line 14 amount here | 12,919.55 | 246.11 | 24,565.54 | 3,863.31 | 13,084.36 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 1,944.02 | 10,300.00 | 3,568.77 | 12,179.90 | |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | | 2019-20 | | 2019-20 | | 2019-20 | | 2019-20 | |
|--|--------------------------|----------|-----------|-----------------------|--------------------|----------------------------------|---------|-------|---------|-------|
| ACCOUNTANT /FISCAL ANALYST | LORNA | LORNA | LORNA | LORNA | LORNA | LORNA | LORNA | LORNA | LORNA | LORNA |
| LOCAL PROGRAM NAME | LONGFELLOW MIDDLE SCHOOL | | JOHN MUIR | WILLARD MIDDLE SCHOOL | KING MIDDLE SCHOOL | BERKELEY ALTERNATIVE HIGH SCHOOL | | | | |
| | 127 | 128 | 131 | 132 | 136 | | | | | |
| | | | | | | | | | | |
| | 9110 | 9110 | 9110 | 9110 | 9110 | | | | | |
| | 8699 | 8699 | 8699 | 8699 | 8699 | | | | | |
| LOCAL DESCRIPTION (if any) | DDF-900 | DDF-900 | DDF-900 | DDF-900 | DDF-900 | DDF-900 | | | | |
| AWARD | | | | | | | | | | |
| 1. Prior Year Carryover | 20.55 | 1,147.77 | 408.82 | 4,193.72 | 601.63 | | | | | |
| | 0.00 | 1,681.99 | 0.00 | 0.00 | 0.00 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 2. a. Current Year Award | 0.00 | 1,681.99 | 0.00 | 0.00 | 0.00 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 3. Required Matching Funds/Other (sum lines 2a and 2b) | 0.00 | 1,681.99 | 0.00 | 0.00 | 0.00 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 20.55 | 2,829.76 | 408.82 | 4,193.72 | 601.63 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 20.55 | 1,147.77 | 408.82 | 4,193.72 | 601.63 | | | | | |
| | | 1,681.99 | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 6. Cash Received in Current Year | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 7. Contributed Matching Funds | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 20.55 | 2,829.76 | 408.82 | 4,193.72 | 601.63 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| 9. Donor-Authorized Expenditures | 0.00 | 1,903.89 | 0.00 | 0.00 | 0.00 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 10. Non Donor-Authorized Expenditures | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 0.00 | 1,903.89 | 0.00 | 0.00 | 0.00 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 20.55 | 925.87 | 408.82 | 4,193.72 | 601.63 | | | | | |
| | 20.55 | 925.87 | 408.82 | 4,193.72 | 601.63 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| a. Unearned Revenue | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| b. Accounts Payable | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| c. Accounts Receivable | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | | | 0.00 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 15. If Carryover is allowed, enter line 14 amount here | 20.55 | 925.87 | 408.82 | 4,193.72 | 601.63 | | | | | |
| | 20.55 | 925.87 | 408.82 | 4,193.72 | 601.63 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 1,903.89 | 0.00 | 0.00 | 0.00 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 |
|---|----------------------|--------------|------------|
| ACCOUNTANT /FISCAL ANALYST | LORNA | LORNA | |
| LOCAL PROGRAM NAME | BERKELEY HIGH SCHOOL | ALL DISTRICT | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | 137 | 901 | |
| RESOURCE CODE | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-900 | DDF-900 | |
| AWARD | | | |
| 1. Prior Year Carryover | 2,920.06 | 6,474.64 | 83,638.46 |
| 2. a. Current Year Award | | | 44,656.98 |
| b. Other Adjustments | | | - |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 0.00 | 0.00 | 44,656.98 |
| 3. Required Matching Funds/Other | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 2,920.06 | 6,474.64 | 128,295.44 |
| REVENUES | | | |
| 5. Unearned Revenue Deferred from Prior Year | 2,920.06 | 6,474.64 | 83,638.46 |
| 6. Cash Received in Current Year | | | 44,656.98 |
| 7. Contributed Matching Funds | | | 0.00 |
| 8. Total Available (sum lines 5, 6 & 7) | 2,920.06 | 6,474.64 | 128,295.44 |
| EXPENDITURES | | | |
| 9. Donor-Authorized Expenditures | 0.00 | 0.00 | 33,848.81 |
| 10. Non Donor-Authorized Expenditures | | | 0.00 |
| 11. Total Expenditures (line 9 plus line 10) | 0.00 | 0.00 | 33,848.81 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 2,920.06 | 6,474.64 | 94,446.63 |
| a. Unearned Revenue | 2,920.06 | 6,474.64 | 94,446.63 |
| b. Accounts Payable | | | 0.00 |
| c. Accounts Receivable | | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 2,920.06 | 6,474.64 | 94,446.63 |
| 15. If Carryover is allowed, enter line 14 amount here | 2,920.06 | 6,474.64 | 94,446.63 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 0.00 | 33,848.81 |

RESOURCE 9110
DDF 906
DETAIL

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|------------|-----------|------------|---------------|------------|
| ACCOUNTANT /FISCAL ANALYST | LORNA | LORNA | LORNA | LORNA | LORNA |
| LOCAL PROGRAM NAME | Cragmont | Emerson | Jefferson | Sylvia Mendez | Oxford |
| CATALOG NUMBER (FEDERAL ONLY) | 112 | 113 | 116 | 118 | 119 |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | DDF-906 | DDF-906 | DDF-906 | DDF-906 | DDF-906 |
| AWARD | | | | | |
| 1. Prior Year Carryover | 18,228.17 | 3,764.18 | 12,486.70 | 13,570.09 | 28,221.62 |
| 2. a. Current Year Award | 112,498.00 | 85,257.18 | 92,638.00 | 61,539.00 | 84,800.00 |
| b. Other Adjustments | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 112,498.00 | 85,257.18 | 92,638.00 | 61,539.00 | 84,800.00 |
| 3. Required Matching Funds/Other | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 130,726.17 | 89,021.36 | 105,124.70 | 75,109.09 | 113,021.62 |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 18,228.17 | 3,764.18 | 12,486.70 | 13,570.09 | 28,221.62 |
| 6. Cash Received in Current Year | 112,498.00 | 85,257.18 | 92,638.00 | 61,539.00 | 84,800.00 |
| 7. Contributed Matching Funds | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 130,726.17 | 89,021.36 | 105,124.70 | 75,109.09 | 113,021.62 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | 130,430.44 | 72,147.98 | 90,678.09 | 44,908.05 | 62,849.66 |
| 10. Non Donor-Authorized Expenditures | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 130,430.44 | 72,147.98 | 90,678.09 | 44,908.05 | 62,849.66 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 295.73 | 16,873.38 | 14,446.61 | 30,201.04 | 50,171.96 |
| a. Unearned Revenue | 295.73 | 16,873.38 | 14,446.61 | 30,201.04 | 50,171.96 |
| b. Accounts Payable | | | | | |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 295.73 | 16,873.38 | 14,446.61 | 30,201.04 | 50,171.96 |
| 15. If Carryover is allowed, enter line 14 amount here | 295.73 | 16,873.38 | 14,446.61 | 30,201.04 | 50,171.96 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 130,430.44 | 72,147.98 | 90,678.09 | 44,908.05 | 62,849.66 |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|---------------|------------|-------------|------------|------------|
| ACCOUNTANT /FISCAL ANALYST | LORNA | LORNA | LORNA | LORNA | LORNA |
| LOCAL PROGRAM NAME | THOUSAND OAKS | WASHINGTON | ARTS MAGNET | ROSA PARKS | MALCOLM X |
| CATALOG NUMBER (FEDERAL ONLY) | 120 | 121 | 123 | 124 | 126 |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | DDF-906 | DDF-905 | DDF-906 | DDF-906 | DDF-906 |
| AWARD | | | | | |
| 1. Prior Year Carryover | 8,961.33 | 9,509.49 | 15,511.32 | 3,303.10 | 13,022.89 |
| 2. a. Current Year Award | 64,739.00 | 94,830.00 | 72,488.21 | 103,470.00 | 120,655.00 |
| b. Other Adjustments | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 64,739.00 | 94,830.00 | 72,488.21 | 103,470.00 | 120,655.00 |
| 3. Required Matching Funds/Other | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 73,700.33 | 104,339.49 | 87,999.53 | 106,773.10 | 133,677.89 |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 8,961.33 | 9,509.49 | 15,511.32 | 3,303.10 | 13,022.89 |
| 6. Cash Received in Current Year | 64,739.00 | 94,830.00 | 72,488.21 | 103,470.00 | 120,655.00 |
| 7. Contributed Matching Funds | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 73,700.33 | 104,339.49 | 87,999.53 | 106,773.10 | 133,677.89 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | 64,651.74 | 94,928.29 | 46,240.91 | 31,839.46 | 115,124.90 |
| 10. Non Donor-Authorized Expenditures | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 64,651.74 | 94,928.29 | 46,240.91 | 31,839.46 | 115,124.90 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 9,048.59 | 9,411.20 | 41,758.62 | 74,933.64 | 18,552.99 |
| a. Unearned Revenue | 9,048.59 | 9,411.20 | 41,758.62 | 74,933.64 | 18,552.99 |
| b. Accounts Payable | | | | | |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 9,048.59 | 9,411.20 | 41,758.62 | 74,933.64 | 18,552.99 |
| 15. If Carryover is allowed, enter line 14 amount here | 9,048.59 | 9,411.20 | 41,758.62 | 74,933.64 | 18,552.99 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 64,651.74 | 94,928.29 | 46,240.91 | 31,839.46 | 115,124.90 |

REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|------------|-------------|----------------|-------------|--|---------|
| ACCOUNTANT /FISCAL ANALYST | LORNA | LORNA | LORNA | LORNA | LORNA | LORNA |
| LOCAL PROGRAM NAME | LONGFELLOW | JOHN MUIR | WILLARD MIDDLE | KING MIDDLE | BERKELEY ALTERNATIVE HIGH SCHOOL | |
| CATALOG NUMBER (FEDERAL ONLY) | 127 | 128 | 131 | 132 | 136 | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-906 | DDF-906 | DDF-906 | DDF-906 | DDF-906 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 0.95 | 227.20 | | 71,573.28 | 6.00 | |
| 2. a. Current Year Award | | 8,228.00 | 5,330.96 | | | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 0.00 | 8,228.00 | 5,330.96 | 0.00 | 0.00 | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.95 | 8,455.20 | 5,330.96 | 71,573.28 | 6.00 | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.95 | 227.20 | | 71,573.28 | 6.00 | |
| 6. Cash Received in Current Year | | 8,228.00 | 5,330.96 | | | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 0.95 | 8,455.20 | 5,330.96 | 71,573.28 | 6.00 | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | | | | | | |
| 10. Non Donor-Authorized Expenditures | 0.00 | 42,243.42 | 1,757.41 | 25,428.21 | 0.00 | |
| 11. Total Expenditures (line 9 plus line 10) | 0.00 | 42,243.42 | 1,757.41 | 25,428.21 | 0.00 | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.95 | (33,788.22) | 3,573.55 | 46,145.07 | 6.00 | |
| a. Unearned Revenue | 0.95 | 0.00 | 3,573.55 | 46,145.07 | 6.00 | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | 0.00 | 33,788.22 | 0.00 | 0.00 | 0.00 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.95 | (33,788.22) | 3,573.55 | 46,145.07 | 6.00 | |
| 15. If Carryover is allowed, enter line 14 amount here | 0.95 | (33,788.22) | 3,573.55 | 46,145.07 | 6.00 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 42,243.42 | 1,757.41 | 25,428.21 | 0.00 | |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 |
|---|--------------|
| ACCOUNTANT /FISCAL ANALYST | |
| LOCAL PROGRAM NAME | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 1. Prior Year Carryover | 198,386.32 |
| 2. a. Current Year Award | 906,473.35 |
| b. Other Adjustments | 0.00 |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 906,473.35 |
| 3. Required Matching Funds/Other | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,104,859.67 |
| REVENUES | |
| 5. Unearned Revenue Deferred from Prior Year | 198,386.32 |
| 6. Cash Received in Current Year | 906,473.35 |
| 7. Contributed Matching Funds | 0.00 |
| 8. Total Available (sum lines 5, 6 & 7) | 1,104,859.67 |
| EXPENDITURES | |
| 9. Donor-Authorized Expenditures | 823,228.56 |
| 10. Non Donor-Authorized Expenditures | 0.00 |
| 11. Total Expenditures (line 9 plus line 10) | 823,228.56 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 281,631.11 |
| a. Unearned Revenue | 315,419.33 |
| b. Accounts Payable | 0.00 |
| c. Accounts Receivable | 33,788.22 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 281,631.11 |
| 15. If Carryover is allowed, enter line 14 amount here | 281,631.11 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 823,228.56 |

FUND 11

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | 2019-20 RUSSEL | 2019-20 RUSSEL | 2019-20 RUSSEL | 2019-20 Total |
|--|--|-------------------|-------------------|-------------------|------------------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | | | | | |
| STATE PROGRAM NAME | | | | CAEP/AEBG | |
| RESOURCE CODE | | | | 6391 | |
| REVENUE OBJECT | | | | 8590 | |
| LOCAL DESCRIPTION (if any) | | | | | |
| AWARD | | | | | |
| 1. a Prior Year Restricted Ending Balance | | 221,389.35 | 503,774.31 | 394,598.62 | 1,119,762.28 |
| b Rest Bal Transfers (Obj 8997) | | | | | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | 221,389.35 | 503,774.31 | 394,598.62 | 1,119,762.28 |
| 2. a. Current Year Award | | 36,892.00 | 187,603.86 | 3,394,886.00 | 3,619,381.86 |
| b. Block Grant Transfers (Obj 8995) | | | | | - |
| c. Cat Flex Transfers (Obj 8998) | | | | | - |
| d. Other Adjustments | | | | | - |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | 36,892.00 | 187,603.86 | 3,394,886.00 | 3,619,381.86 |
| 3. Required Matching Funds/Other | | | | | - |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 258,281.35 | 691,378.17 | 3,789,484.62 | 4,739,144.14 |
| REVENUES | | | | | |
| 5. Cash Received in Current Year | | 36,892.00 | 187,603.86 | 2,573,894.00 | 2,798,389.86 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | - |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | | - | - | 820,992.00 | 820,992.00 |
| b. Noncurrent Accounts Receivable | | | | | - |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | - | 820,992.00 | 820,992.00 |
| 8. Contributed Matching Funds | | | | | - |
| 9. Total Available (sum lines 5, 7c, & 8) | | 36,892.00 | 187,603.86 | 3,394,886.00 | 3,619,381.86 |
| EXPENDITURES | | | | | |
| 10. Donor-Authorized Expenditures | | 21,548.22 | 235,960.21 | 3,078,242.02 | 3,335,750.45 |
| 11. Non Donor-Authorized Expenditures | | | | | - |
| 12.. Total Expenditures (line 10 plus line 11) | | 21,548.22 | 235,960.21 | 3,078,242.02 | 3,335,750.45 |
| RESTRICTED ENDING BALANCE | | | | | |
| 13. Current Year (line 4 minus line 10) | | 236,733.13 | 455,417.96 | 711,242.60 | 1,403,393.69 |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|--------------|-------------|----------------|--------------|
| ACCOUNTANT /FISCAL ANALYST | RUSSEL | RUSSEL | RUSSEL | |
| FEDERAL PROGRAM NAME | WIOA ABE | WIOA ASE | WIOA EL CIVICS | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | 84.002A | 84.002 | 84.002A | |
| RESOURCE CODE | 3905 | 3913 | 3926 | |
| REVENUE OBJECT | 8290 | 8290 | 8290 | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Carryover | | | | - |
| 2. a. Current Year Award | 505,690.00 | 163,900.00 | 41,515.00 | 711,105.00 |
| b. Other Adjustments | | | | - |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 505,690.00 | 163,900.00 | 41,515.00 | 711,105.00 |
| 3. Required Matching Funds/Other | | | | - |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 505,690.00 | 163,900.00 | 41,515.00 | 711,105.00 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | - |
| 6. Cash Received in Current Year | 339,728.00 | 122,925.00 | 31,136.00 | 493,789.00 |
| 7. Contributed Matching Funds | | | | - |
| 8. Total Available (sum lines 5, 6 & 7) | 339,728.00 | 122,925.00 | 31,136.00 | 493,789.00 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 505,690.00 | 163,900.00 | 41,515.00 | 711,105.00 |
| 10. Non Donor-Authorized Expenditures | | | | - |
| 11. Total Expenditures (line 9 plus line 10) | 505,690.00 | 163,900.00 | 41,515.00 | 711,105.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | - |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (165,962.00) | (40,975.00) | (10,379.00) | (217,316.00) |
| a. Unearned Revenue | - | - | - | - |
| b. Accounts Payable | | | | - |
| c. Accounts Receivable | 165,962.00 | 40,975.00 | 10,379.00 | 217,316.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | - | - | - | - |
| 15. If Carryover s allowed, enter line 14 amount here | - | - | - | - |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 505,690.00 | 163,900.00 | 41,515.00 | 711,105.00 |

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | | |
|--|--------------|--------------|--|
| FISCAL YEAR | 2019-20 | 2019-20 | |
| ACCOUNTANT/ FISCAL ANALYST | RUSSEL | Total | |
| LOCAL PROGRAM NAME | PARENT PAID | | |
| CATALOG NUMBER (FEDERAL ONLY) | | | |
| RESOURCE CODE | 9130 | | |
| REVENUE OBJECT | 8699 | | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. Prior Year Restricted Ending Balance | 750,003.06 | 750,003.06 | |
| 2. a. Current Year Award | 2,758,435.00 | 2,758,435.00 | |
| b. Other Adjustments | - | - | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 2,758,435.00 | 2,758,435.00 | |
| 3. Required Matching Funds/Other | - | - | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 3,508,438.06 | 3,508,438.06 | |
| REVENUES | | | |
| 5. Cash Received in Current Year | 1,376,109.00 | 1,376,109.00 | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | - | |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | 1,382,326.00 | 1,382,326.00 | |
| b. Noncurrent Accounts Receivable | - | - | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 1,382,326.00 | 1,382,326.00 | |
| 8. Contributed Matching Funds | - | - | |
| 9. Total Available (sum lines 5, 7c, 8) | 2,758,435.00 | 2,758,435.00 | |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | 2,349,421.60 | 2,349,421.60 | |
| 11. Non Donor-Authorized Expenditures | - | - | |
| 12.. Total Expenditures (line 10 plus line 11) | 2,349,421.60 | 2,349,421.60 | |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year (line 4 minus line 10) | 1,159,016.46 | 1,159,016.46 | |

Other Local Grants

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|-------------|-------------|--------------|--------------|--------------|---------|
| ACCOUNTANT /FISCAL ANALYST | RUSSEL | RUSSEL | RUSSEL | RUSSEL | RUSSEL | RUSSEL |
| LOCAL PROGRAM NAME | MENTAL HLTH | BRIDGE | DMINDFULNESS | AASP | PTA | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | | | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9123 | 9136 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-532 | DDF-951 | DDF-962 | DDF-000 | DDF-936 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 4,580.25 | | | | | |
| 2. a. Current Year Award | 46,389.00 | 79,000.00 | 81,250.00 | 150,000.00 | 349,172.43 | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 46,389.00 | 79,000.00 | 81,250.00 | 150,000.00 | 349,172.43 | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 50,969.25 | 79,000.00 | 81,250.00 | 150,000.00 | 349,172.43 | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | |
| 6. Cash Received in Current Year | - | 39,500.00 | - | - | 191,475.76 | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | - | 39,500.00 | - | - | 191,475.76 | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 46,136.68 | 74,145.76 | 81,250.00 | 104,871.33 | 349,172.43 | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 46,136.68 | 74,145.76 | 81,250.00 | 104,871.33 | 349,172.43 | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (46,136.68) | (34,645.76) | (81,250.00) | (104,871.33) | (157,696.67) | |
| a. Unearned Revenue | - | - | - | - | - | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | 46,136.68 | 34,645.76 | 81,250.00 | 104,871.33 | 157,696.67 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 4,832.57 | 4,854.24 | - | 45,128.67 | - | |
| 15. If Carryover s allowed, enter line 14 amount here | 4,832.57 | 4,854.24 | - | 45,128.67 | - | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 46,136.68 | 74,145.76 | 81,250.00 | 104,871.33 | 349,172.43 | |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 |
|---|--------------|
| ACCOUNTANT /FISCAL ANALYST | |
| LOCAL PROGRAM NAME | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 1. Prior Year Carryover | 4,580.25 |
| 2. a. Current Year Award | 705,811.43 |
| b. Other Adjustments | - |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 705,811.43 |
| 3. Required Matching Funds/Other | - |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 710,391.68 |
| REVENUES | |
| 5. Unearned Revenue Deferred from Prior Year | - |
| 6. Cash Received in Current Year | 230,975.76 |
| 7. Contributed Matching Funds | - |
| 8. Total Available (sum lines 5, 6 & 7) | 230,975.76 |
| EXPENDITURES | |
| 9. Donor-Authorized Expenditures | 655,576.20 |
| 10. Non Donor-Authorized Expenditures | - |
| 11. Total Expenditures (line 9 plus line 10) | 655,576.20 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | - |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (424,600.44) |
| a. Unearned Revenue | - |
| b. Accounts Payable | - |
| c. Accounts Receivable | 424,600.44 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 54,815.48 |
| 15. If Carryover's allowed, enter line 14 amount here | 54,815.48 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 655,576.20 |

FUND 12

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|--|--------------------|---------|---------|------------|
| ACCOUNTANT /FISCAL ANALYST | Miguel Dwin | | | |
| FEDERAL PROGRAM NAME | General Child Care | | | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | | | | |
| RESOURCE CODE | 5025 | | | |
| REVENUE OBJECT | 8290 | | | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Carryover | | | | - |
| 2. a. Current Year Award | | | | - |
| b. Other Adjustments | | | | - |
| c. Adjusted Current Year Award | | | | - |
| (sum lines 2a and 2b) | 748,964.00 | - | | - |
| 3. Required Matching Funds/Other | 117,196.32 | | | 117,196.32 |
| 4. Total Available Award | | | | |
| (sum lines 1, 2c, & 3) | 866,160.32 | - | | 117,196.32 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | - |
| 6. Cash Received in Current Year | 748,964.00 | | | 748,964.00 |
| 7. Contributed Matching Funds | 117,196.32 | | | 117,196.32 |
| 8. Total Available | | | | |
| (sum lines 5, 6 & 7) | 866,160.32 | - | | 866,160.32 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 847,622.57 | | | 847,622.57 |
| 10. Non Donor-Authorized Expenditures | | | | - |
| 11. Total Expenditures | | | | |
| (line 9 plus line 10) | 847,622.57 | - | | 847,622.57 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | - |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts | | | | |
| (line 8 minus line 9 plus line 12) | 18,537.75 | - | | 18,537.75 |
| a. Unearned Revenue | 18,537.75 | - | | 18,537.75 |
| b. Accounts Payable | | | | - |
| c. Accounts Receivable | - | - | | - |
| 14. Unused Grant Award Calculation | | | | |
| (line 4 minus line 9) | 18,537.75 | - | | 18,537.75 |
| 15. If Carryover s allowed, enter line 14 amount here | 18,537.75 | - | | 18,537.75 |
| 16. Reconciliation of Revenue | | | | |
| (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 730,426.25 | - | | 730,426.25 |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
|---|--------------------|--------------------|---------|--------------|
| ACCOUNTANT /FISCAL ANALYST | Miguel Dwin | | | |
| STATE PROGRAM NAME | General Child Care | General Child Care | | TOTAL |
| RESOURCE CODE | 6060 | 6105 | | |
| REVENUE OBJECT | 8530 | 8590 | | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Carryover | 30,803.52 | 3,975.00 | | 34,778.52 |
| b Rest Bal Transfers (Obj 8997) | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | 30,803.52 | 3,975.00 | - | 34,778.52 |
| 2. a. Current Year Award | 858,228.00 | 3,288,255.69 | | 4,146,483.69 |
| b. Block Grant Transfers (Obj 8995) | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | - |
| d. Other Adjustments | | | | - |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | 858,228.00 | 3,288,255.69 | - | 4,146,483.69 |
| 3. Required Matching Funds/Other | 35,425.10 | 303,827.86 | | 339,252.96 |
| 4. Total Available Award (sum lines 1, 2e, & 3) | 924,456.62 | 3,596,058.55 | - | 4,520,515.17 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 30,803.52 | 3,975.00 | | 34,778.52 |
| 6. Cash Received in Current Year | 858,228.00 | 3,288,255.69 | | 4,146,483.69 |
| 7. Contributed Matching Funds | 35,425.10 | 303,827.86 | | 339,252.96 |
| 8. Total Available (sum lines 5, 6 & 7) | 924,456.62 | 3,596,058.55 | - | 4,520,515.17 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 924,456.62 | 3,511,864.32 | | 4,436,320.94 |
| 10. Non Donor-Authorized Expenditures | | | | - |
| 11. Total Expenditures (line 9 plus line 10) | 924,456.62 | 3,511,864.32 | - | 4,436,320.94 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | - |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | - | 84,194.23 | - | 84,194.23 |
| a. Unearned Revenue | | | | |
| b. Accounts Payable | - | 84,194.23 | - | 84,194.23 |
| c. Accounts Receivable | - | - | - | - |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | - | | | |
| 15. If Carryover s allowed, enter line 14 amount here | - | 84,194.23 | - | 84,194.23 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 889,031.52 | 3,208,036.46 | - | 4,097,067.98 |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 |
|---|-------------|-----------------------------|-------------|
| ACCOUNTANT /FISCAL ANALYST | Miguel Dwin | Miguel Dwin | |
| LOCAL PROGRAM NAME | Head Start | First Five - Quality Counts | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | | | |
| RESOURCE CODE | 9110 | 9115 | |
| REVENUE OBJECT | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. Prior Year Carryover | 35,204.00 | | 35,204.00 |
| 2. a. Current Year Award | 339,120.00 | 78,651.00 | 417,771.00 |
| b. Other Adjustments | | | - |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 339,120.00 | 78,651.00 | 417,771.00 |
| 3. Required Matching Funds/Other | | | - |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 374,324.00 | 78,651.00 | 452,975.00 |
| REVENUES | | | |
| 5. Unearned Revenue Deferred from Prior Year | 35,204.00 | | 35,204.00 |
| 6. Cash Received in Current Year | 165,391.17 | 78,651.00 | 244,042.17 |
| 7. Contributed Matching Funds | | | - |
| 8. Total Available (sum lines 5, 6 & 7) | 200,595.17 | 78,651.00 | 279,246.17 |
| EXPENDITURES | | | |
| 9. Donor-Authorized Expenditures | 300,026.59 | 53,846.00 | 353,872.59 |
| 10. Non Donor-Authorized Expenditures | | | - |
| 11. Total Expenditures (line 9 plus line 10) | 300,026.59 | 53,846.00 | 353,872.59 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | - |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (99,431.42) | 24,805.00 | (74,626.42) |
| a. Unearned Revenue | | 24,805.00 | 24,805.00 |
| b. Accounts Payable | - | | - |
| c. Accounts Receivable | 99,431.42 | - | 99,431.42 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 74,297.41 | 24,805.00 | 99,102.41 |
| 15. If Carryover is allowed, enter line 14 amount here | 74,297.41 | 24,805.00 | 99,102.41 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 300,026.59 | 53,846.00 | 353,872.59 |

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | | | |
|--|-------------------------|---------|---------|------------|
| FISCAL YEAR | 2019-20 | 2019-20 | 2019-20 | 2019-20 |
| ACCOUNTANT/FISCAL ANALYST | Miguel Dwin | | | Total |
| FEDERAL PROGRAM NAME | Child Care Food Program | | | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | |
| RESOURCE CODE | 5320 | | | |
| REVENUE OBJECT | 8220/8520 | | | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Restricted Ending Balance | | | | - |
| 2. a. Current Year Award | 147,399.77 | | | 147,399.77 |
| b. Other Adjustments | | | | - |
| c. Adjusted Current Year Award | 147,399.77 | | - | 147,399.77 |
| (sum lines 2a and 2b) | | | | - |
| 3. Required Matching Funds/Other | | | | - |
| 4. Total Available Award | 147,399.77 | | - | 147,399.77 |
| (sum lines 1, 2c, & 3) | | | | |
| REVENUES | | | | |
| 5. Cash Received in Current Year | 147,289.84 | | | 147,289.84 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | - |
| 7. a. Accounts Receivable | | | | 109.93 |
| (line 2c minus line 5 & 6) | | | - | - |
| b. Noncurrent Accounts Receivable | | | | 109.93 |
| c. Current Accounts Receivable | | | | - |
| (line 7a minus line 7b) | | | | - |
| 8. Contributed Matching Funds | | | | - |
| 9. Total Available | 147,289.84 | | - | 147,399.77 |
| (sum lines 5, 7c, 8) | | | | |
| EXPENDITURES | | | | |
| 10. Donor-Authorized Expenditures | 147,289.84 | | | 147,289.84 |
| 11. Non Donor-Authorized Expenditures | | | | - |
| 12.. Total Expenditures | 147,289.84 | | - | 147,289.84 |
| (line 10 plus line 11) | | | | |
| RESTRICTED ENDING BALANCE | | | | |
| 13. Current Year | | | | |
| (line 4 minus line 10) | 109.93 | | - | 109.93 |

| | |
|---|---|
| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | |
| FISCAL YEAR | |
| ACCOUNTANT/ FISCAL ANALYST | |
| STATE PROGRAM NAME | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 1. | a Prior Year Restricted Ending Balance |
| | b Rest Bal Transfers (Obj 8997) |
| | c Adj PY Restricted Ending Bal (sum lines 1a and 1b) |
| 2. | a. Current Year Award |
| | b. Block Grant Transfers (Obj 8995) |
| | c. Cat Flex Transfers (Obj 8998) |
| | d. Other Adjustments |
| | e. Adjusted Current Year Award (sum lines 2a through 2d) |
| 3. | Required Matching Funds/Other |
| 4. | Total Available Award (sum lines 1, 2c, & 3) |
| REVENUES | |
| 5. | Cash Received in Current Year |
| 6. | Amounts Included in Line 5 for Prior Year Adjustments |
| 7. | a. Accounts Receivable (line 2c minus line 5 & 6) |
| | b. Noncurrent Accounts Receivable |
| | c. Current Accounts Receivable (line 7a minus line 7b) |
| 8. | Contributed Matching Funds |
| 9. | Total Available (sum lines 5, 7c, & 8) |
| EXPENDITURES | |
| 10. | Donor-Authorized Expenditures |
| 11. | Non Donor-Authorized Expenditures |
| 12. | Total Expenditures (line 10 plus line 11) |
| RESTRICTED ENDING BALANCE | |
| 13. | Current Year (line 4 minus line 10) |

FUND 13

REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SUBJECT TO RESTRICTED ENDING BALANCES | | 2019-2020 | | 2019-2020 | | 2019-20 | |
|--|----------------------------|-----------------------------|--|--------------------|--|--------------|--|
| FISCAL YEAR | ACCOUNTANT/ FISCAL ANALYST | CAK | | CAK | | Total | |
| PROGRAM NAME | | Nutrition Services | | Nutrition Services | | | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | | | | |
| RESOURCE CODE | | 5310 | | 0000 | | | |
| REVENUE OBJECT | | 8220/8520/8525/8634/8660/86 | | 8919 | | | |
| LOCAL DESCRIPTION (if any) | | Subtotal of Funds | | Student Bad Debt | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | | | | | | 142,666.57 | |
| 2. a. Current Year Award | | 2,326,409.83 | | | | 2,326,409.83 | |
| b. Other Adjustments | | - | | | | - | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | | 2,326,409.83 | | - | | 2,326,409.83 | |
| 3. Required Matching Funds/Other | | 147,647.16 | | 48,306.66 | | 195,953.82 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 2,616,723.56 | | 48,306.66 | | 2,665,030.22 | |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | - | | | | - | |
| 6. Amounts Included in Line 5 for Prior | | 2,346,138.39 | | 48,306.66 | | 2,394,445.05 | |
| 7. a. Accounts Receivable | | - | | | | - | |
| (line 2c minus line 5 & 6) | | 127,918.60 | | | | 127,918.60 | |
| b. Noncurrent Accounts Receivable | | - | | | | - | |
| c. Current Accounts Receivable | | - | | | | - | |
| (line 7a minus line 7b) | | 127,918.60 | | | | 127,918.60 | |
| 8. Contributed Matching Funds | | - | | | | - | |
| 9. Total Available (sum lines 5, 7c, 8) | | 2,474,056.99 | | 48,306.66 | | 2,522,363.65 | |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | - | | | | - | |
| 11. Non Donor-Authorized Expenditures | | 2,466,723.56 | | 48,306.66 | | 2,515,030.22 | |
| 12.. Total Expenditures (line 10 plus line 11) | | - | | | | - | |
| | | 2,466,723.56 | | 48,306.66 | | 2,515,030.22 | |
| RESTRICTED ENDING BALANCE | | - | | | | - | |
| 13. Current Year (line 4 minus line 10) | | 150,000.00 | | - | | 150,000.00 | |

GANN

LIMIT

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|---|-------------------------------|--------------|-------------------------|-------------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2018-19 Actual | | | 2019-20 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 88,054,785.35 | | 88,054,785.35 | | | 88,344,912.66 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 9,756.83 | | 9,756.83 | | | 9,425.66 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2018-19 | | | Adjustments to 2019-20 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | 0.00 | | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2019-20 P2 Report | | | 2020-21 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 9,425.66 | | 9,425.66 | 9,425.66 | | 9,425.66 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 9,425.66 | | | 9,425.66 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2019-20 Actual | | | 2020-21 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 215,767.47 | | 215,767.47 | 212,602.00 | | 212,602.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 15.00 | | 15.00 |
| 4. Secured Roll Taxes (Object 8041) | 35,849,775.33 | | 35,849,775.33 | 35,401,684.00 | | 35,401,684.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 1,787,126.35 | | 1,787,126.35 | 2,337,419.00 | | 2,337,419.00 |
| 6. Prior Years' Taxes (Object 8043) | (161,744.15) | | (161,744.15) | (359,035.00) | | (359,035.00) |
| 7. Supplemental Taxes (Object 8044) | 933,403.25 | | 933,403.25 | 858,446.00 | | 858,446.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 9,866,998.25 | | 9,866,998.25 | 7,833,361.00 | | 7,833,361.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 592,182.26 | | 592,182.26 | 455,549.00 | | 455,549.00 |
| 12. Parcel Taxes (Object 8621) | 38,547,718.31 | | 38,547,718.31 | 50,065,835.00 | | 50,065,835.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 87,631,227.07 | 0.00 | 87,631,227.07 | 96,805,876.00 | 0.00 | 96,805,876.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 87,631,227.07 | 0.00 | 87,631,227.07 | 96,805,876.00 | 0.00 | 96,805,876.00 |

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|--|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 1,394,955.96 | | | 1,585,168.88 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 1,394,955.96 | | | 1,585,168.88 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 44,210,704.00 | | 44,210,704.00 | 38,739,170.00 | | 38,739,170.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (169,638.00) | | (169,638.00) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 44,041,066.00 | 0.00 | 44,041,066.00 | 38,739,170.00 | 0.00 | 38,739,170.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 163,342,374.22 | | 163,342,374.22 | 156,807,649.00 | | 156,807,649.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 555,402.67 | | 555,402.67 | 307,000.00 | | 307,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | 2019-20 Actual | | | 2020-21 Budget | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 88,054,785.35 | | | 88,344,912.66 |
| 2. Inflation Adjustment | | | 1.0385 | | | 1.0373 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9661 | | | 1.0000 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 88,344,912.66 | | | 91,640,177.90 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 87,631,227.07 | | | 96,805,876.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 1,131,079.20 | | | 1,131,079.20 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 2,108,641.55 | | | 0.00 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 2,108,641.55 | | | 1,131,079.20 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 306,177.84 | | | 192,118.34 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 87,937,404.91 | | | 96,997,994.34 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 1,802,463.71 | | | 1,131,079.20 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 87,937,404.91 | | | |
| b. State Subventions (Line D8) | | | 1,802,463.71 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 1,394,955.96 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 88,344,912.66 | | | |

* Please provide below an explanation for each entry in the adjustments column.

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Contact Phone Number