



El Dorado Union High School District
El Dorado County
2019/20 Unaudited Actuals
2020/21 Revised Budget
September 8, 2020

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 2020

To the Superintendent of Public Instruction:

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

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

Date: _____

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2020/21 General Fund Multi-Year Projections - September Revision

Unrestricted

Description	Object codes	2019/20 Unaudited Actuals	% Change	2020/21 Revised Budget	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
A. REVENUES AND OTHER FINANCING SOURCES										
1	LCFF/Revenue Limit Sources	8010-8099	\$ 66,262,333	5.3%	\$ 66,003,713	-0.4%	\$ 61,698,843	-6.5%	\$ 61,610,460	-0.1%
2	Federal Revenues	8100-8299	\$ 133,170	10.2%	\$ 85,000	-36.2%	\$ 85,000	0.0%	\$ 85,000	0.0%
3	State Revenues	8300-8599	\$ 1,445,448	-45.1%	\$ 1,407,765	-2.6%	\$ 1,417,260	0.7%	\$ 1,393,857	-1.7%
4	Other Local Revenues	8600-8799	\$ 1,481,893	-2.7%	\$ 1,078,335	-27.2%	\$ 1,056,768	-2.0%	\$ 1,035,633	-2.0%
5	Other Financing Sources	8900-8999	\$ (9,349,559)	-3.1%	\$ (9,683,191)	3.6%	\$ (9,875,020)	2.0%	\$ (10,422,844)	5.5%
6	Total Revenue (sum lines A1:A5)		\$ 59,973,286	4.2%	\$ 58,891,622	-1.8%	\$ 54,382,851	-7.7%	\$ 53,702,106	-1.3%
B. EXPENDITURES AND OTHER FINANCING USES										
1	Certificated Salaries									
a	Base Salaries		\$ 29,352,085		\$ 28,376,365		\$ 28,376,365		\$ 28,252,215	
b	Step & column adjustment		\$ -		\$ -		\$ 413,809		\$ 416,401	
c	Other Adjustments (Transfer to/from Restricted)		\$ -		\$ -		\$ 40,000		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ (577,959)		\$ (416,998)	
	# FTE Adjusted		-		-		(6.93)		(5.00)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 29,352,085	1.4%	\$ 28,376,365	-3.3%	\$ 28,252,215	-0.4%	\$ 28,251,618	0.0%
2	Classified Salaries									
a	Base Salaries		\$ 9,028,208		\$ 8,675,652		\$ 8,657,652		\$ 8,785,351	
b	Step & column Adjustment		\$ -		\$ -		\$ 127,699		\$ 129,582	
c	Other Adjustments (Transfer to/from Restricted)		\$ -		\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ -		\$ -	
	# FTE Adjusted		-		-		-		-	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 9,028,208	-0.9%	\$ 8,657,652	-4.1%	\$ 8,785,351	1.5%	\$ 8,914,933	1.5%
3	Employee Benefits	3000-3999	\$ 13,876,013	4.6%	\$ 13,372,275	-3.6%	\$ 13,524,811	1.1%	\$ 14,604,145	8.0%
4	Books and Supplies	4000-4999	\$ 1,339,478	-29.0%	\$ 1,419,757	6.0%	\$ 1,437,504	1.3%	\$ 1,453,317	1.1%
5	Services and Other Operating Expenses	5000-5999	\$ 4,801,642	2.0%	\$ 3,818,413	-20.5%	\$ 5,020,743	31.5%	\$ 5,170,950	3.0%
6	Capital Outlay	6000-6999	\$ 142,210	-12.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,061,214	28.9%	\$ 933,995	-12.0%	\$ 1,309,790	40.2%	\$ 1,384,991	5.7%
8	Other Outgo-Indirect Costs	7300-7399	\$ (486,120)	6.2%	\$ (523,969)	7.8%	\$ (446,695)	-14.7%	\$ (446,695)	0.0%
9	Other financing Uses	7600-7699	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments		\$ -		\$ -		\$ -		\$ -	
11	Total Expenditures (sum lines B1: B10)		\$ 59,114,730	1.1%	\$ 56,054,488	-5.2%	\$ 57,883,719	3.3%	\$ 59,333,260	2.5%
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)										
			\$ 858,556		\$ 2,837,134		\$ (3,500,868)		\$ (5,631,153)	
D. FUND BALANCE										
1	Net Beginning Fund Balance		\$ 4,961,346		\$ 5,819,902		\$ 8,657,036		\$ 5,156,168	
2	Ending Fund Balance (sum lines C and D1)		\$ 5,819,902		\$ 8,657,036		\$ 5,156,168		\$ (474,985)	
Components of Ending Fund Balance										
	Fund Balance Reserves/Nonspendable Restricted		\$ 533,155		\$ 533,155		\$ 533,155		\$ 533,155	
	Reserve for Economic Uncertainties Committed		\$ 2,365,400		\$ 2,369,200		\$ 2,282,370		\$ -	
	Other Assignments		\$ 160,000		\$ -		\$ -		\$ -	
	Unassigned/Unappropriated Balance		\$ 2,761,347		\$ 5,754,681		\$ 2,340,643		\$ (1,008,140)	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 5,819,902		\$ 8,657,036		\$ 5,156,168		\$ (474,985)	
RETIREE BENEFITS FUND			2019/20		2020/21		2021/22		2022/23	
Projected Ending Fund Balance			\$ 2,570,153		\$ 2,612,153		\$ 2,612,153		\$ 2,612,153	

2020/21 General Fund Multi-Year Projections - September Revision

Restricted

Description	Object codes	2019/20 Unaudited Actuals	% Change	2020/21 Revised Budget	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
A. REVENUES AND OTHER FINANCING SOURCES										
1	LCFF/Revenue Limit Sources	8010-8099	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
2	Federal Revenues	8100-8299	\$ 1,880,274	-1.5%	\$ 5,370,379	185.6%	\$ 2,225,296	-58.6%	\$ 2,261,568	1.6%
3	State Revenues	8300-8599	\$ 5,562,424	-17.1%	\$ 4,308,957	-22.5%	\$ 3,673,651	-14.7%	\$ 3,668,173	-0.1%
4	Other Local Revenues	8600-8799	\$ 2,965,768	-8.3%	\$ 2,878,689	-2.9%	\$ 2,356,994	-18.1%	\$ 2,352,280	-0.2%
5	Other Financing Sources	8900-8999	\$ 9,349,559	-3.1%	\$ 9,683,191	3.6%	\$ 9,875,020	2.0%	\$ 10,422,844	5.5%
6	Total Revenue (sum lines A1:A5)		\$ 19,758,025	-8.1%	\$ 22,241,216	12.6%	\$ 18,130,961	-18.5%	\$ 18,704,865	3.2%
B. EXPENDITURES AND OTHER FINANCING USES										
1	Certificated Salaries									
a	Base Salaries		\$ 3,664,377		\$ 4,483,633		\$ 4,483,633		\$ 3,666,273	
b	Step & column adjustment		\$ -		\$ -		\$ 56,636		\$ 54,281	
c	Other Adjustments - Transfer to/from Unrestricted		\$ -		\$ -		\$ (40,000)		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ (833,996)		\$ (33,360)	
	# FTE Adjusted		-		-		(10.00)		(0.40)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 3,664,377	0.2%	\$ 4,483,633	22.4%	\$ 3,666,273	-18.2%	\$ 3,687,194	0.6%
2	Classified Salaries									
a	Base Salaries		\$ 3,385,559		\$ 3,176,878		\$ 3,176,878		\$ 3,193,801	
b	Step & column Adjustment		\$ -		\$ -		\$ 46,423		\$ 47,108	
c	Other Adjustments - Transfer to/from Unrestricted		\$ -		\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ (29,500)		\$ -	
	# FTE Adjusted		-		-		(0.60)		-	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 3,385,559	5.0%	\$ 3,176,878	-6.2%	\$ 3,193,801	0.5%	\$ 3,240,909	1.5%
3	Employee Benefits	3000-3999	\$ 6,538,933	-18.8%	\$ 5,749,215	-12.1%	\$ 5,444,209	-5.3%	\$ 5,773,037	6.0%
4	Books and Supplies	4000-4999	\$ 926,326	-34.0%	\$ 2,738,430	195.6%	\$ 819,424	-70.1%	\$ 823,521	0.5%
5	Services and Other Operating Expenses	5000-5999	\$ 3,555,707	-13.0%	\$ 5,323,671	49.7%	\$ 4,037,236	-24.2%	\$ 4,138,167	2.5%
6	Capital Outlay	6000-6999	\$ 361,210	46.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 889,435	-13.2%	\$ 1,000,209	12.5%	\$ 636,196	-36.4%	\$ 645,739	1.5%
8	Other Outgo-Indirect Costs	7300-7399	\$ 408,042	9.0%	\$ 445,451	9.2%	\$ 396,695	-10.9%	\$ 396,298	-0.1%
9	Other financing Uses	7600-7699	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments		\$ -		\$ -		\$ -		\$ -	
11	Total Expenditures (sum lines B1:B10)		\$ 19,729,588	-10.6%	\$ 22,917,487	36.4%	\$ 18,193,834	-7.8%	\$ 18,704,865	-18.4%
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)										
			\$ 28,436		\$ (676,271)		\$ (62,873)		\$ (0)	
D. FUND BALANCE										
1	Net Beginning Fund Balance		710,707		\$ 739,144		\$ 62,873		\$ 0	
2	Ending Fund Balance (sum lines C and D1)		\$ 739,144		\$ 62,873		\$ 0		\$ 0	
Components of Ending Fund Balance										
	Fund Balance Reserves/Nonspendable		\$ -		\$ -		\$ -		\$ -	
	Restricted		\$ 739,144		\$ 62,873		\$ 0		\$ 0	
	Reserve for Economic Uncertainties		\$ -		\$ -		\$ -		\$ -	
	Committed									
	Assigned									
	Unassigned/Unappropriated Balance		\$ -		\$ -		\$ -		\$ -	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 739,144		\$ 62,873		\$ 0		\$ 0	

2020/21 General Fund Multi-Year Projections - September Revision

Combined Unrestricted/Restricted

Description	Object codes	2019/20 Unaudited Actuals	% Change	2020/21 Revised Budget	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
A. REVENUES AND OTHER FINANCING SOURCES										
1	LCFF/Revenue Limit Sources	8010-8099	\$ 66,262,333	5.71%	\$ 66,003,713	-0.39%	\$ 61,698,843	-6.52%	\$ 61,610,460	-0.14%
2	Federal Revenues	8100-8299	\$ 2,013,444	-0.78%	\$ 5,455,379	170.95%	\$ 2,310,296	-57.65%	\$ 2,346,568	1.57%
3	State Revenues	8300-8599	\$ 7,007,872	-25.00%	\$ 5,716,722	-18.42%	\$ 5,090,911	-10.95%	\$ 5,062,030	-0.57%
4	Other Local Revenues	8600-8799	\$ 4,447,661	-6.49%	\$ 3,957,024	-11.03%	\$ 3,413,762	-13.73%	\$ 3,387,913	-0.76%
5	Other Financing Sources	8900-8999	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
6	Total Revenue		\$ 79,731,310	0.87%	\$ 81,132,838	1.76%	\$ 72,513,812	-10.62%	\$ 72,406,971	-0.15%
B. EXPENDITURES AND OTHER FINANCING USES										
1	Certificated Salaries									
a	Base Salaries		\$ 33,016,462		\$ 32,859,998		\$ 32,859,998		\$ 31,918,488	
b	Step & column adjustment		\$ -		\$ -		\$ 470,445		\$ 470,682	
c	Cost-of-Living adjustment		\$ -		\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce)		\$ -		\$ -		\$ (1,411,955)		\$ (450,358)	
	FTE									
	# FTE Adjusted						(16.93)		(5.40)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 33,016,462	1.30%	\$ 32,859,998	-0.47%	\$ 31,918,488	-2.87%	\$ 31,938,812	0.06%
2	Classified Salaries									
a	Base Salaries		\$ 12,413,767		\$ 11,852,530		\$ 11,834,530		\$ 11,979,152	
b	Step & column Adjustment		\$ -		\$ -		\$ 174,122		\$ 176,690	
c	Cost-of-Living adjustment		\$ -		\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce)		\$ -		\$ -		\$ (29,500)		\$ -	
	FTE									
	# FTE Adjusted						(0.60)		-	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 12,413,767	0.63%	\$ 11,834,530	-4.67%	\$ 11,979,152	1.22%	\$ 12,155,842	1.47%
3	Employee Benefits	3000-3999	\$ 20,414,946	-4.26%	\$ 19,121,490	-6.34%	\$ 18,969,020	-0.80%	\$ 20,377,183	7.42%
4	Books and Supplies	4000-4999	\$ 2,265,803	-31.18%	\$ 4,158,187	83.52%	\$ 2,256,928	-45.72%	\$ 2,276,838	0.88%
5	Services & Other Operating Expenses	5000-5999	\$ 8,357,349	-4.96%	\$ 9,142,084	9.39%	\$ 9,057,979	-0.92%	\$ 9,309,117	2.77%
6	Capital Outlay	6000-6999	\$ 503,420	22.82%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,950,649	5.54%	\$ 1,934,204	-0.84%	\$ 1,945,986	0.61%	\$ 2,030,730	4.35%
8	Other Outgo-Indirect Costs	7300-7399	\$ (78,078)	-6.17%	\$ (78,518)	0.56%	\$ (50,000)	-36.32%	\$ (50,397)	0.79%
9	Other financing Uses	7600-7699	\$ -	0.0%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
10	Other Adjustments		\$ -		\$ -		\$ -		\$ -	
11	Total Expenditures		\$ 78,844,318	-2.07%	\$ 78,971,975	0.16%	\$ 76,077,553	-3.67%	\$ 78,038,125	2.58%
C. NET INCREASE (DECREASE) IN FUND BALANCE			\$ 886,993		\$ 2,160,863		\$ (3,563,741)		\$ (5,631,153)	
D. FUND BALANCE										
1	Net Beginning Fund Balance		\$ 5,672,053		\$ 6,559,046		\$ 8,719,909		\$ 5,156,168	
2	Ending Fund Balance		\$ 6,559,046		\$ 8,719,909		\$ 5,156,168		\$ (474,985)	
Components of Ending Fund Balance:										
	Fund Balance Reserves/Unspendable		\$ 533,155		\$ 533,155		\$ 533,155		\$ 533,155	
	Restricted		\$ 739,144		\$ 62,873		\$ -		\$ -	
	Reserve for Economic Uncertainties		\$ 2,365,400		\$ 2,369,200		\$ 2,282,370		\$ -	
	Committed		\$ -		\$ -		\$ -		\$ -	
	Assigned		\$ 160,000		\$ -		\$ -		\$ -	
	Unassigned/Unappropriated Balance		\$ 2,761,347		\$ 5,754,681		\$ 2,340,643		\$ (1,008,140)	
	Total Components of Ending Fund Balance		\$ 6,559,046		\$ 8,719,909		\$ 5,156,168		\$ (474,985)	
RETIREE BENEFITS FUND			2019/20		2020/21		2021/22		2022/23	
Projected Ending Fund Balance			\$ 2,570,153		\$ 2,612,153		\$ 2,612,153		\$ 2,612,153	

El Dorado Union High School District - General Fund
2020/21 September Revision
Multi-Year Projection Assumptions

Revenue:

Updated budget and subsequent year projections to reflect the ongoing implementation of the Local Control Funding Formula (LCFF) , this formula rolled the revenue limit and numerous state grants into one funding model.

Based upon the California State Adopted 20/21 Budget and other projections:

2020/21 - LCFF COLA funding is be maintained at 2019/20 levels.

2021/22 - LCFF COLA funding is estimated to be *reduced* by 7.92% (mirroring the Governor's May proposal for the 2020/21 state budget).

2022/23 - LCFF COLA funding is estimated to be flat with no increase to base rates.

[COLA and LCFF per ADA changes are based in part upon projections and data supplied by School Services of California and the California Department of Finance]

Enrollment projections are based upon the November 2019 demographic projections and current year enrollment.

2020/21 is projected to increase 41 from 2019/20. However Average Daily Attendance (ADA) is estimated to remain flat from 2019/20.

2021/22 is projected to increase 70 from 2020/21.

2022/23 is projected to decrease 113 from 2021/22.

Average Daily Attendance (ADA) P-2 projections have been updated to reflect the latest demographic study as well as the three year average of actual attendance (94.72%).

Property Tax Revenues are projected to remain stable. No increases and/or decreases are assumed.

State Grants are projected to change by the same percentages as LCFF. Federal funding is projected to remain relatively flat with the exception of one time funding related to COVID 19.

Lottery Fund Revenues are projected to be fairly stable but are adjusted by changes in the district's projected ADA. In 2020/21 \$1.3 million has been budgeted which includes \$327,000 in restricted lottery funds.

Revenues from the ongoing Mandated Cost Block Grant have remained stable. No changes are projected other than fluctuations based upon ADA.

El Dorado Union High School District - General Fund
2020/21 September Revision
Multi-Year Projection Assumptions

Expenditures:

Staffing and Benefits:

2020/21 Certificated staffing has increased by 6.93 FTE from adopted budget in order to accommodate the Online Distance Learning Program (ODLP).

2021/22 Certificated staffing is projected to decrease by 16.93 FTE based upon the MOU regarding class size and the elimination of ODLP.

2022/23 Certificated staffing is projected to decrease by 5.40 FTE based upon the MOU regarding class size as well as a projected decline in enrollment.

Classified staffing has decreased by 12.70 FTE from 2019/20 levels. Another 0.60 FTE is projected to be reduced in 2021/22 as a result of restricted funding ending.

EDMA staffing has been reduced by 1 FTE in 2020/21.

In subsequent years, salaries have been adjusted to reflect the projected cost of step increases (and column where applicable).

2020/21 budget reflects a 2.5% increase in certificated health benefit costs over the prior year. The district is projecting a 10% increase for certificated health in subsequent years.

The 2020/21 Proposed State Budget includes funding outside of Prop 98 to paydown portions of both the unfunded STRS and PERS liabilities. As a result, STRS projected rates are less than the rates currently in statute. STRS rates are projected to be 16.15% in 20/21; 16.02% in 2021/22 and 18.10% going forward. PERS Rates are lower than previously projected. PERS rates are projected to 20.70% in 2020/21, 22.84% in 2021/22 and 25.50% in 2022/23.

Other expenditures:

Other expenditures such as books, supplies, and other operating costs are projected to be lower in 2020/21 and then remain flat going forward. Utilities such as propane and water are projected to increase.

Reserves:

Reserve for Economic Uncertainties is calculated at 3% based upon our enrollment levels.

Conclusion:

The district currently has sufficient projected resources and reserves to maintain a positive fund balance through the end of 2020/21 fiscal year. The district continues to review programs and expenditures in order to maintain financial viability in the future.

Status of Other Funds:

At present, all other district funds are projected to be positive.

2020/21 UNRESTRICTED General Fund
Major changes from 2020/21 Adopted Budget to 2020/21 September Revision

Revenues

	Object Codes	2020/21 Adopted Budget	2020/21 September Revision	Change	Description of Major Changes
Local Control Funding Formula	8010-8099	\$ 60,755,693	\$ 66,003,713	\$ 5,248,020	The CA Adopted State Budget maintained LCFF levels at 2019/20, the proposed budget included a 7.92% reduction.
Federal Revenue	8100-8299	\$ 1,635,248	\$ 85,000	\$ (1,550,248)	CARES Act Funding shifted to restricted funding.
State Revenue	8300-8599	\$ 1,406,224	\$ 1,407,765	\$ 1,541	
Other Local Revenue	8600-8799	\$ 1,192,335	\$ 1,078,335	\$ (114,000)	Decreased local revenues as a result of the school year starting with distance learning.
Total Revenues		\$ 64,989,500	\$ 68,574,813	\$ 3,585,313	

Expenditures

	Object Codes	2020/21 Adopted Budget	2020/21 September Revision	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 28,734,669	\$ 28,376,365	\$ (358,304)	Reduction in base certificated allocation (note: increase in Online Distant Learning Program with restricted funds).
Classified Salaries	2000-2999	\$ 8,374,822	\$ 8,657,652	\$ 282,830	Layoffs for custodians and bus drivers has been rescinded.
Employee Benefits	3000-3999	\$ 13,339,546	\$ 13,372,275	\$ 32,729	Adjustments based upon changes to staffing from adopted budget.
Books and Supplies	4000-4999	\$ 1,417,521	\$ 1,419,757	\$ 2,236	
Services and Other Operating Expenses	5000-5999	\$ 4,471,033	\$ 3,818,413	\$ (652,620)	Placeholders in place for expenses that will be shifting to the CARES Act once identified.
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ 883,938	\$ 933,995	\$ 50,057	Increase in transfer to EDCOE for special education (LCFF based).
Indirect/Direct Support Costs	7300-7399	\$ (479,716)	\$ (523,969)	\$ (44,253)	Indirect costs increased as a result of carryover in restricted grants.
Contributions to Restricted Funds	8980-8999	\$ 9,617,699	\$ 9,683,191	\$ 65,492	Increases in Restricted Maintenance (filling of a vacant position).
Total Expenditures		\$ 66,359,512	\$ 65,737,679	\$ (621,833)	

Net Increase/Decrease in Fund Balance	\$ (1,370,012)	\$ 2,837,134	\$ 4,207,146	
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Beginning Fund Balance, July 1	\$ 5,064,520	\$ 5,819,902		
Projected Ending Fund Balance, June 30	\$ 3,694,508	\$ 8,657,036	\$ 4,207,146	

Components of Fund Balance:					
Revolving Cash	9711	\$ 16,665	\$ 16,665	\$ -	
Stores	9712	\$ 30,363	\$ 26,239	\$ (4,124)	
Prepaid Expenses	9713	\$ 479,689	\$ 490,251	\$ 10,562	
Reserve for Economic Uncertainties	9770	\$ 2,253,600	\$ 2,369,200	\$ 115,600	
Unappropriated amount	9790	\$ 914,191	\$ 5,754,681	\$ 4,840,490	

2020/21 RESTRICTED General Fund

Major changes from 2020/21 Adopted Budget to 2020/21 September Revision

Revenues

	Object Codes	2020/21 Adopted Budget	2020/21 September Revision	Change	Description of Major Changes
Local Control Funding Formula	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 2,263,537	\$ 5,370,379	\$ 3,106,842	Significant Federal CARES Act Funding Received.
State Revenue	8300-8599	\$ 3,625,851	\$ 4,308,957	\$ 683,106	Carryover of State Grants in addition to Learning Loss Mitigation funding.
Other Local Revenue	8600-8799	\$ 2,758,694	\$ 2,878,689	\$ 119,995	Projected Increase in SELPA revenue.
Total Revenues		\$ 8,648,082	\$ 12,558,025	\$ 3,909,943	

Expenditures

	Object Codes	2020/21 Adopted Budget	2020/21 September Revision	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 3,624,974	\$ 4,483,633	\$ 858,659	Certificated Staff for the Online Distance Learning Program.
Classified Salaries	2000-2999	\$ 3,126,739	\$ 3,176,878	\$ 50,139	Filling of a vacant maintenance position.
Employee Benefits	3000-3999	\$ 5,367,385	\$ 5,749,215	\$ 381,830	Adjustments based upon changes to staffing from adopted budget.
Books and Supplies	4000-4999	\$ 712,212	\$ 2,738,430	\$ 2,026,218	Carryover in restricted funds as well as significant CARES Act funding.
Services and Other Operating Expenses	5000-5999	\$ 4,142,623	\$ 5,323,671	\$ 1,181,048	Placeholders in place for expenses that will be shifting to the CARES Act once identified.
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ 1,000,209	\$ 1,000,209	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 401,198	\$ 445,451	\$ 44,253	Indirect costs higher due to carryover of restricted funds.
Contributions from General Fund	8980-8999	\$ (9,617,699)	\$ (9,683,191)	\$ (65,492)	Increases in Restricted Maintenance (filling of a vacant position).
Total Expenditures		\$ 8,757,641	\$ 13,234,296	\$ 4,476,655	

Net Increase/Decrease in Fund Balance	\$ (109,559)	\$ (676,271)	\$ (566,712)	
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Beginning Fund Balance, July 1	\$ 192,839	\$ 739,144		
Projected Ending Fund Balance, June 30	\$ 83,280	\$ 62,873	\$ (566,712)	

Components of Fund Balance:

Medi-Cal Funds	9780	\$ 83,280	\$ 62,873	\$ (20,407)	
Unappropriated amount	9790	\$ -	\$ -	\$ -	

2020/21 COMBINED General Fund
Major changes from 2020/21 Adopted Budget to 2020/21 September Revision

Revenues

	Object Codes	2020/21 Adopted Budget	2020/21 September Revision	Change
Local Control Funding Formula	8010-8099	\$ 60,755,693	\$ 66,003,713	\$ 5,248,020
Federal Revenue	8100-8299	\$ 3,898,785	\$ 5,455,379	\$ 1,556,594
State Revenue	8300-8599	\$ 5,032,075	\$ 5,716,722	\$ 684,647
Other Local Revenue	8600-8799	\$ 3,951,029	\$ 3,957,024	\$ 5,995
Total Revenues		\$ 73,637,582	\$ 81,132,838	\$ 7,495,256

Expenditures

	Object Codes	2020/21 Adopted Budget	2020/21 September Revision	Change
Certificated Salaries	1000-1999	\$ 32,359,643	\$ 32,859,998	\$ 500,355
Classified Salaries	2000-2999	\$ 11,501,561	\$ 11,834,530	\$ 332,969
Employee Benefits	3000-3999	\$ 18,706,931	\$ 19,121,490	\$ 414,559
Books and Supplies	4000-4999	\$ 2,129,733	\$ 4,158,187	\$ 2,028,454
Services and Other Operating Expenses	5000-5999	\$ 8,613,656	\$ 9,142,084	\$ 528,428
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7100-7299 7400-7499	\$ 1,884,147	\$ 1,934,204	\$ 50,057
Indirect/Direct Support Costs	7300-7399	\$ (78,518)	\$ (78,518)	\$ -
Contributions to Restricted Funds	8980-8999	\$ -	\$ -	\$ -
Total Expenditures		\$ 75,117,153	\$ 78,971,975	\$ 3,854,822

Net Increase/Decrease in Fund Balance	\$ (1,479,571)	\$ 2,160,863	\$ 3,640,434
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Beginning Fund Balance, July 1	\$ 5,257,359	\$ 6,559,046	
Projected Ending Fund Balance, June 30	\$ 3,777,788	\$ 8,719,909	\$ 3,640,434

Components of Fund Balance:				
Revolving Cash	9711	\$ 16,665	\$ 16,665	\$ -
Stores	9712	\$ 30,363	\$ 26,239	\$ (4,124)
Prepaid Expenses	9713	\$ 479,689	\$ 490,251	\$ 10,562
Reserve for Economic Uncertainties	9770	\$ 2,253,600	\$ 2,369,200	\$ 115,600
Unspent Medi-Cal Funds	9780	\$ 83,280	\$ 62,873	\$ (20,407)
Unappropriated amount	9790	\$ 914,191	\$ 5,754,681	\$ 4,840,490

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	66,262,333.27	0.00	66,262,333.27	66,003,713.00	0.00	66,003,713.00	-0.4%
2) Federal Revenue		8100-8299	133,169.89	1,880,274.25	2,013,444.14	85,000.00	5,370,379.17	5,455,379.17	170.9%
3) Other State Revenue		8300-8599	1,445,448.00	5,562,423.99	7,007,871.99	1,407,765.00	4,308,957.11	5,716,722.11	-18.4%
4) Other Local Revenue		8600-8799	1,481,893.14	2,965,767.80	4,447,660.94	1,078,335.00	2,878,689.00	3,957,024.00	-11.0%
5) TOTAL, REVENUES			69,322,844.30	10,408,466.04	79,731,310.34	68,574,813.00	12,558,025.28	81,132,838.28	1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	29,352,084.92	3,664,377.06	33,016,461.98	28,376,365.00	4,483,633.00	32,859,998.00	-0.5%
2) Classified Salaries		2000-2999	9,028,208.08	3,385,558.79	12,413,766.87	8,657,652.00	3,176,878.00	11,834,530.00	-4.7%
3) Employee Benefits		3000-3999	13,876,013.20	6,538,932.94	20,414,946.14	13,372,275.00	5,749,215.00	19,121,490.00	-6.3%
4) Books and Supplies		4000-4999	1,339,477.72	926,325.67	2,265,803.39	1,419,757.00	2,738,430.20	4,158,187.20	83.5%
5) Services and Other Operating Expenditures		5000-5999	4,801,641.69	3,555,706.95	8,357,348.64	3,818,413.00	5,323,670.71	9,142,083.71	9.4%
6) Capital Outlay		6000-6999	142,210.11	361,209.97	503,420.08	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,061,214.00	889,434.72	1,950,648.72	933,995.00	1,000,209.00	1,934,204.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(486,120.16)	408,042.16	(78,078.00)	(523,969.00)	445,451.00	(78,518.00)	0.6%
9) TOTAL, EXPENDITURES			59,114,729.56	19,729,588.26	78,844,317.82	56,054,488.00	22,917,486.91	78,971,974.91	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,208,114.74	(9,321,122.22)	886,992.52	12,520,325.00	(10,359,461.63)	2,160,863.37	143.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,349,558.63)	9,349,558.63	0.00	(9,683,191.00)	9,683,191.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,349,558.63)	9,349,558.63	0.00	(9,683,191.00)	9,683,191.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			858,556.11	28,436.41	886,992.52	2,837,134.00	(676,270.63)	2,160,863.37	143.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,961,346.05	710,707.42	5,672,053.47	5,819,902.16	739,143.83	6,559,045.99	15.6%
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)			4,961,346.05	710,707.42	5,672,053.47	5,819,902.16	739,143.83	6,559,045.99	15.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,961,346.05	710,707.42	5,672,053.47	5,819,902.16	739,143.83	6,559,045.99	15.6%
2) Ending Balance, June 30 (E + F1e)			5,819,902.16	739,143.83	6,559,045.99	8,657,036.16	62,873.20	8,719,909.36	32.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	16,665.00	0.00	16,665.00	16,665.00	0.00	16,665.00	0.0%
Stores		9712	26,239.26	0.00	26,239.26	26,239.00	0.00	26,239.00	0.0%
Prepaid Items		9713	490,251.00	0.00	490,251.00	490,251.00	0.00	490,251.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	817,459.56	817,459.56	0.00	62,873.20	62,873.20	-92.3%
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	160,000.00	0.00	160,000.00	0.00	0.00	0.00	-100.0%
Cert Support Funds Carryover	0000	9780	40,000.00		40,000.00				
Est. Certificated Column Increase	0000	9780	100,000.00		100,000.00				
One Time: Professional Development	0000	9780	20,000.00		20,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,365,400.00	0.00	2,365,400.00	2,369,200.00	0.00	2,369,200.00	0.2%
Unassigned/Unappropriated Amount		9790	2,761,346.90	(78,315.73)	2,683,031.17	5,754,681.16	0.00	5,754,681.16	114.5%

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	3,344,580.95	(1,149,933.12)	2,194,647.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	16,665.00	0.00	16,665.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,455,339.56	2,119,141.23	5,574,480.79				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	26,239.26	0.00	26,239.26				
7) Prepaid Expenditures		9330	490,251.00	0.00	490,251.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,333,075.77	969,208.11	8,302,283.88				
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	13,173.61	71,593.08	84,766.69				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,500,000.00	0.00	1,500,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	158,471.20	158,471.20				
6) TOTAL, LIABILITIES			1,513,173.61	230,064.28	1,743,237.89				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2019-20 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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			5,819,902.16	739,143.83	6,559,045.99				

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	25,931,702.00	0.00	25,931,702.00	26,284,716.00	0.00	26,284,716.00	1.4%
Education Protection Account State Aid - Current Year		8012	5,233,830.00	0.00	5,233,830.00	5,205,231.00	0.00	5,205,231.00	-0.5%
State Aid - Prior Years		8019	124,291.00	0.00	124,291.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	269,488.10	0.00	269,488.10	265,128.00	0.00	265,128.00	-1.6%
Timber Yield Tax		8022	73,429.00	0.00	73,429.00	26,228.00	0.00	26,228.00	-64.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	31,919,419.50	0.00	31,919,419.50	31,999,429.00	0.00	31,999,429.00	0.3%
Unsecured Roll Taxes		8042	588,701.80	0.00	588,701.80	575,782.00	0.00	575,782.00	-2.2%
Prior Years' Taxes		8043	11,352.19	0.00	11,352.19	22,088.00	0.00	22,088.00	94.6%
Supplemental Taxes		8044	744,833.43	0.00	744,833.43	391,387.00	0.00	391,387.00	-47.5%
Education Revenue Augmentation Fund (ERAF)		8045	1,949,911.00	0.00	1,949,911.00	1,816,746.00	0.00	1,816,746.00	-6.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	6,026.20	0.00	6,026.20	0.00	0.00	0.00	-100.0%
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	714.10	0.00	714.10	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(357.05)	0.00	(357.05)	358.00	0.00	358.00	-200.3%
Subtotal, LCFF Sources			66,853,341.27	0.00	66,853,341.27	66,587,093.00	0.00	66,587,093.00	-0.4%
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	(591,008.00)	0.00	(591,008.00)	(583,380.00)	0.00	(583,380.00)	-1.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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			66,262,333.27	0.00	66,262,333.27	66,003,713.00	0.00	66,003,713.00	-0.4%
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	669,381.00	669,381.00	0.00	605,262.00	605,262.00	-9.6%
Special Education Discretionary Grants		8182	0.00	152,576.30	152,576.30	0.00	250,389.00	250,389.00	64.1%
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	126,794.89	0.00	126,794.89	85,000.00	0.00	85,000.00	-33.0%
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	12,610.68	12,610.68	0.00	5,000.00	5,000.00	-60.4%
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		656,741.23	656,741.23		558,331.65	558,331.65	-15.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		127,245.30	127,245.30		133,839.01	133,839.01	5.2%
Title III, Part A, Immigrant Student Program	4201	8290		2,880.14	2,880.14		8,764.51	8,764.51	204.3%

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)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		43,321.00	43,321.00		212,920.00	212,920.00	391.5%
Career and Technical Education	3500-3599	8290		123,698.00	123,698.00		117,513.00	117,513.00	-5.0%
All Other Federal Revenue	All Other	8290	6,375.00	91,820.60	98,195.60	0.00	3,478,360.00	3,478,360.00	3442.3%
TOTAL, FEDERAL REVENUE			133,169.89	1,880,274.25	2,013,444.14	85,000.00	5,370,379.17	5,455,379.17	170.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	393,210.00	0.00	393,210.00	399,123.00	0.00	399,123.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	1,039,878.00	369,258.00	1,409,136.00	998,642.00	326,797.00	1,325,439.00	-5.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,360.00	5,193,165.99	5,205,525.99	10,000.00	3,982,160.11	3,992,160.11	-23.3%
TOTAL, OTHER STATE REVENUE			1,445,448.00	5,562,423.99	7,007,871.99	1,407,765.00	4,308,957.11	5,716,722.11	-18.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	17,384.43	0.00	17,384.43	34,500.00	0.00	34,500.00	98.5%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	35,761.97	0.00	35,761.97	30,000.00	0.00	30,000.00	-16.1%
All Other Sales		8639	4,325.00	0.00	4,325.00	1,500.00	0.00	1,500.00	-65.3%
Leases and Rentals		8650	131,958.65	0.00	131,958.65	81,212.00	0.00	81,212.00	-38.5%
Interest		8660	16,064.62	0.00	16,064.62	2,500.00	0.00	2,500.00	-84.4%
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	164,623.50	0.00	164,623.50	110,000.00	0.00	110,000.00	-33.2%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	41,333.98	0.00	41,333.98	25,000.00	0.00	25,000.00	-39.5%
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	357.05	0.00	357.05	0.00	0.00	0.00	-100.0%
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	1,070,083.94	570,473.97	1,640,557.91	793,623.00	515,938.00	1,309,561.00	-20.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,395,293.83	2,395,293.83		2,362,751.00	2,362,751.00	-1.4%
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			1,481,893.14	2,965,767.80	4,447,660.94	1,078,335.00	2,878,689.00	3,957,024.00	-11.0%
TOTAL, REVENUES			69,322,844.30	10,408,466.04	79,731,310.34	68,574,813.00	12,558,025.28	81,132,838.28	1.8%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,533,632.03	2,825,133.42	25,358,765.45	21,723,404.00	3,613,700.00	25,337,104.00	-0.1%
Certificated Pupil Support Salaries		1200	2,871,031.39	633,399.26	3,504,430.65	2,885,631.00	677,378.00	3,563,009.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,743,861.55	196,859.18	3,940,720.73	3,556,830.00	192,555.00	3,749,385.00	-4.9%
Other Certificated Salaries		1900	203,559.95	8,985.20	212,545.15	210,500.00	0.00	210,500.00	-1.0%
TOTAL, CERTIFICATED SALARIES			29,352,084.92	3,664,377.06	33,016,461.98	28,376,365.00	4,483,633.00	32,859,998.00	-0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	162,583.56	1,557,576.19	1,720,159.75	44,837.00	1,528,586.00	1,573,423.00	-8.5%
Classified Support Salaries		2200	2,933,504.47	1,437,185.07	4,370,689.54	2,966,663.00	1,391,314.00	4,357,977.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	380,757.76	0.00	380,757.76	278,309.00	0.00	278,309.00	-26.9%
Clerical, Technical and Office Salaries		2400	4,503,865.91	253,602.76	4,757,468.67	4,353,923.00	224,478.00	4,578,401.00	-3.8%
Other Classified Salaries		2900	1,047,496.38	137,194.77	1,184,691.15	1,013,920.00	32,500.00	1,046,420.00	-11.7%
TOTAL, CLASSIFIED SALARIES			9,028,208.08	3,385,558.79	12,413,766.87	8,657,652.00	3,176,878.00	11,834,530.00	-4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,938,796.86	4,387,493.07	9,326,289.93	4,536,581.00	3,350,517.00	7,887,098.00	-15.4%
PERS		3201-3202	1,658,431.71	689,418.36	2,347,850.07	1,673,565.00	714,815.00	2,388,380.00	1.7%
OASDI/Medicare/Alternative		3301-3302	1,122,332.70	333,664.85	1,455,997.55	1,091,955.00	340,154.00	1,432,109.00	-1.6%
Health and Welfare Benefits		3401-3402	4,711,028.62	858,902.47	5,569,931.09	5,004,431.00	1,226,609.00	6,231,040.00	11.9%
Unemployment Insurance		3501-3502	19,372.32	3,578.65	22,950.97	18,543.00	3,884.00	22,427.00	-2.3%
Workers' Compensation		3601-3602	544,737.85	101,250.46	645,988.31	497,684.00	104,785.00	602,469.00	-6.7%
OPEB, Allocated		3701-3702	417,905.45	0.00	417,905.45	474,389.00	0.00	474,389.00	13.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	463,407.69	164,625.08	628,032.77	75,127.00	8,451.00	83,578.00	-86.7%
TOTAL, EMPLOYEE BENEFITS			13,876,013.20	6,538,932.94	20,414,946.14	13,372,275.00	5,749,215.00	19,121,490.00	-6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	18,872.97	241,806.17	260,679.14	64,932.00	549,116.21	614,048.21	135.6%
Books and Other Reference Materials		4200	10,474.93	2,605.46	13,080.39	20,369.00	6,500.00	26,869.00	105.4%
Materials and Supplies		4300	1,223,063.33	585,770.68	1,808,834.01	1,250,042.00	2,145,510.99	3,395,552.99	87.7%

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	87,066.49	96,143.36	183,209.85	84,414.00	37,303.00	121,717.00	-33.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,339,477.72	926,325.67	2,265,803.39	1,419,757.00	2,738,430.20	4,158,187.20	83.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	155,651.06	92,604.04	248,255.10	169,038.00	228,595.30	397,633.30	60.2%
Dues and Memberships		5300	140,042.20	335.99	140,378.19	138,495.00	450.00	138,945.00	-1.0%
Insurance		5400 - 5450	481,546.50	2,683.00	484,229.50	556,695.00	350.00	557,045.00	15.0%
Operations and Housekeeping Services		5500	1,986,255.83	2,741.95	1,988,997.78	2,185,000.00	3,200.00	2,188,200.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	353,191.98	223,597.68	576,789.66	420,217.00	160,700.00	580,917.00	0.7%
Transfers of Direct Costs		5710	(22,803.41)	22,803.41	0.00	(1,332,132.00)	1,332,132.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,988.86)	180.00	(54,808.86)	(72,500.00)	0.00	(72,500.00)	32.3%
Professional/Consulting Services and Operating Expenditures		5800	1,456,328.46	3,204,795.78	4,661,124.24	1,429,524.00	3,529,043.41	4,958,567.41	6.4%
Communications		5900	306,417.93	5,965.10	312,383.03	324,076.00	69,200.00	393,276.00	25.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,801,641.69	3,555,706.95	8,357,348.64	3,818,413.00	5,323,670.71	9,142,083.71	9.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	9,435.00	0.00	9,435.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	108,541.61	0.00	108,541.61	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	24,233.50	361,209.97	385,443.47	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			142,210.11	361,209.97	503,420.08	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	19,371.00	19,371.00	0.00	2,483.00	2,483.00	-87.2%
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	774,596.00	669,991.72	1,444,587.72	817,986.00	633,713.00	1,451,699.00	0.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	170,609.00	200,072.00	370,681.00	0.00	364,013.00	364,013.00	-1.8%
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	30,889.00	0.00	30,889.00	27,910.00	0.00	27,910.00	-9.6%
Other Debt Service - Principal		7439	85,120.00	0.00	85,120.00	88,099.00	0.00	88,099.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,061,214.00	889,434.72	1,950,648.72	933,995.00	1,000,209.00	1,934,204.00	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(408,042.16)	408,042.16	0.00	(445,451.00)	445,451.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(78,078.00)	0.00	(78,078.00)	(78,518.00)	0.00	(78,518.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(486,120.16)	408,042.16	(78,078.00)	(523,969.00)	445,451.00	(78,518.00)	0.6%
TOTAL, EXPENDITURES			59,114,729.56	19,729,588.26	78,844,317.82	56,054,488.00	22,917,486.91	78,971,974.91	0.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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	(9,349,558.63)	9,349,558.63	0.00	(9,683,191.00)	9,683,191.00	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			(9,349,558.63)	9,349,558.63	0.00	(9,683,191.00)	9,683,191.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,349,558.63)	9,349,558.63	0.00	(9,683,191.00)	9,683,191.00	0.00	0.0%

2019/20 UNRESTRICTED General Fund

Major changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Revenues

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Local Control Funding Formula	8010-8099	\$ 66,101,415	\$ 66,262,333	\$ 160,918	Adjustment to prior year(s) LCFF recorded in late June.
Federal Revenue	8100-8299	\$ 110,000	\$ 133,170	\$ 23,170	Forest Reserves slightly higher than projected.
State Revenue	8300-8599	\$ 1,458,348	\$ 1,445,448	\$ (12,900)	
Other Local Revenue	8600-8799	\$ 1,332,110	\$ 1,481,893	\$ 149,783	Increases to miscellaneous local revenue at year end.
Total Revenues		\$ 69,001,873	\$ 69,322,844	\$ 320,971	

Expenditures

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 29,291,984	\$ 29,352,085	\$ 60,101	Substitutes and Extra pay came in higher than projected.
Classified Salaries	2000-2999	\$ 9,001,073	\$ 9,028,208	\$ 27,135	Slight uptick in overtime and extra pay.
Employee Benefits	3000-3999	\$ 13,992,947	\$ 13,876,013	\$ (116,934)	Retiree Health Benefits less than projected.
Books and Supplies	4000-4999	\$ 1,376,981	\$ 1,339,478	\$ (37,503)	Additional Savings from the shutdown.
Services and Other Operating Expenses	5000-5999	\$ 4,982,969	\$ 4,801,642	\$ (181,327)	Additional Savings from the shutdown.
Capital Outlay	6000-6999	\$ 161,566	\$ 142,210	\$ (19,356)	
Other Outgo	7100-7299 7400-7499	\$ 1,060,897	\$ 1,061,214	\$ 317	
Indirect/Direct Support Costs	7300-7399	\$ (512,354)	\$ (486,120)	\$ 26,234	Indirect costs decreased as a result of carryover in restricted grants.
Contributions to Restricted Funds	8980-8999	\$ 9,542,636	\$ 9,349,559	\$ (193,077)	Special Education Contributions were lower than projected due to higher SELPA revenues and lower costs.
Total Expenditures		\$ 68,898,699	\$ 68,464,288	\$ (434,411)	

Net Increase/Decrease in Fund Balance	\$ 103,174	\$ 858,556	\$ 755,382	
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Beginning Fund Balance, July 1	\$ 4,961,346	\$ 4,961,346		
Ending Fund Balance, June 30	\$ 5,064,520	\$ 5,819,902	\$ 755,382	

Components of Fund Balance:

Revolving Cash	9711	\$ 16,665	\$ 16,665	\$ -	
Stores	9712	\$ 30,363	\$ 26,239	\$ (4,123)	
Prepaid Expenses	9713	\$ 479,689	\$ 490,251	\$ 10,562	
Reserve for Economic Uncertainties	9770	\$ 2,368,100	\$ 2,365,400	\$ (2,700)	
Potential Certificated Column Movement	9780	\$ 64,000	\$ 100,000	\$ 36,000	
Unspent Certificated Support Funds	9780	\$ 35,000	\$ 40,000	\$ 5,000	
Professional Growth	9780	\$ 20,000	\$ 20,000	\$ -	
Unappropriated amount	9790	\$ 2,050,703	\$ 2,761,347	\$ 710,644	

2019/20 RESTRICTED General Fund

Major changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Revenues

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Local Control Funding Formula	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 1,993,651	\$ 1,880,274	\$ (113,377)	Title I & II funds deferred to 2019/20.
State Revenue	8300-8599	\$ 4,752,201	\$ 5,562,424	\$ 810,223	STRS and PERS On Behalf payments increased from budget.
Other Local Revenue	8600-8799	\$ 2,773,246	\$ 2,965,768	\$ 192,522	Higher SELPA funds that previously projected.
Total Revenues		\$ 9,519,098	\$ 10,408,466	\$ 889,368	

Expenditures

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 3,624,813	\$ 3,664,377	\$ 39,564	Extra Pay out of restricted funds were higher at year end than projected.
Classified Salaries	2000-2999	\$ 3,222,143	\$ 3,385,559	\$ 163,416	Classified Employee Summer Assistance Program (90+% reimbursed by the state).
Employee Benefits	3000-3999	\$ 5,569,411	\$ 6,538,933	\$ 969,522	STRS and PERS On Behalf payments increased from budgeted amounts.
Books and Supplies	4000-4999	\$ 1,570,629	\$ 926,326	\$ (644,303)	Significan carryover in restricted funds including donations, Prop 20 Lottery, and the COVID Response Funds along with other grants..
Services and Other Operating Expenses	5000-5999	\$ 3,910,875	\$ 3,555,707	\$ (355,168)	Low Performing Block Grant and Classified Professional Development carried over to next year. Savings in special education..
Capital Outlay	6000-6999	\$ 429,222	\$ 361,210	\$ (68,012)	K- 12 Strong Workforce funds carried over to 2020/21.
Other Outgo	7100-7299 7400-7499	\$ 821,389	\$ 889,435	\$ 68,046	Special Education increases.
Indirect/Direct Support Costs	7300-7399	\$ 431,121	\$ 408,042	\$ (23,079)	Indirect costs lower due to carryover of restricted funds into 2019/20.
Contributions from General Fund	8980-8999	\$ (9,542,636)	\$ (9,349,559)	\$ 193,077	
Total Expenditures		\$ 10,036,966	\$ 10,380,030	\$ 343,064	

Net Increase/Decrease in Fund Balance	\$ (517,868)	28,436	\$ 546,305
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Beginning Fund Balance, July 1	\$ 710,707	\$ 710,707	
Ending Fund Balance, June 30	\$ 192,839	\$ 739,144	\$ 546,305

Components of Fund Balance:					
Medi-Cal Funds	9780	\$ 192,839	\$ 208,121	\$ 15,282	
Prop 20 Lottery	9780	\$ -	\$ 174,819	\$ 174,819	
Classified Professional Growth	9780	\$ -	\$ 39,147	\$ 39,147	
SB 117 COVID-19 LEA Response Funds	9780	\$ -	\$ 111,795	\$ 111,795	
Low Performing Block Grant	9780	\$ -	\$ 74,102	\$ 74,102	
Donations	9780	\$ -	\$ 209,475	\$ 209,475	
Unappropriated amount	9790	\$ (0)	\$ (78,316)	\$ (78,316)	Federal CARES Act (to be received in 2020/21.

2019/20 COMBINED General Fund

Major changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Revenues

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change
Local Control Funding Formula	8010-8099	\$ 66,101,415	\$ 66,262,333	\$ 160,918
Federal Revenue	8100-8299	\$ 2,103,651	\$ 2,013,444	\$ (90,207)
State Revenue	8300-8599	\$ 6,210,549	\$ 7,007,872	\$ 797,323
Other Local Revenue	8600-8799	\$ 4,105,356	\$ 4,447,661	\$ 342,305
Total Revenues		\$ 78,520,971	\$ 79,731,310	\$ 1,210,340

Expenditures

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change
Certificated Salaries	1000-1999	\$ 32,916,797	\$ 33,016,462	\$ 99,665
Classified Salaries	2000-2999	\$ 12,223,216	\$ 12,413,767	\$ 190,551
Employee Benefits	3000-3999	\$ 19,562,358	\$ 20,414,946	\$ 852,588
Books and Supplies	4000-4999	\$ 2,947,610	\$ 2,265,803	\$ (681,806)
Services and Other Operating Expenses	5000-5999	\$ 8,893,844	\$ 8,357,349	\$ (536,495)
Capital Outlay	6000-6999	\$ 590,788	\$ 503,420	\$ (87,367)
Other Outgo	7100-7299 7400-7499	\$ 1,882,286	\$ 1,950,649	\$ 68,363
Indirect/Direct Support Costs	7300-7399	\$ (81,233)	\$ (78,078)	\$ 3,155
Contributions to Restricted Funds	8980-8999	\$ -	\$ -	\$ -
Total Expenditures		\$ 78,935,665	\$ 78,844,318	\$ (91,347)

Net Increase/Decrease in Fund Balance	\$ (414,695)	\$ 886,993	\$ 1,301,687
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2019/20 COMBINED General Fund

Major changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Beginning Fund Balance, July 1		\$ 5,672,053	\$ 5,672,053	
Ending Fund Balance, June 30		\$ 5,257,359	\$ 6,559,046	\$ 1,301,687
Components of Fund Balance:				
Revolving Cash	9711	\$ 16,665	\$ 16,665	\$ -
Stores	9712	\$ 30,363	\$ 26,239	\$ (4,123)
Prepaid Expenses	9713	\$ 479,689	\$ 490,251	\$ 10,562
Reserve for Economic Uncertainties	9770	\$ 2,368,100	\$ 2,365,400	\$ (2,700)
Potential Certificated Column Movement	9780	\$ 64,000	\$ 100,000	\$ 36,000
Medi-Cal Funds	9780	\$ 192,839	\$ 208,121	\$ 15,282
Prop 20 Lottery	9780	\$ -	\$ 174,819	\$ 174,819
Classified Professional Growth	9780	\$ -	\$ 39,147	\$ 39,147
SB 117 COVID-19 LEA Response Funds	9780	\$ -	\$ 111,795	\$ 111,795
Low Performing Block Grant	9780	\$ -	\$ 74,102	\$ 74,102
Unspent Certificated Support Funds	9780	\$ 35,000	\$ 40,000	\$ 5,000
Donations	9780	\$ -	\$ 209,475	\$ 209,475
Professional Growth	9780	\$ 20,000	\$ 20,000	\$ -
Unappropriated amount	9790	\$ 2,050,703	\$ 2,683,031	\$ 632,328

2019/20 Cafeteria Fund

Explanation of Changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Revenues

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 620,000	\$ 604,823	\$ (15,177)	Federal Revenues lower due to the shutdown.
State Revenue	8300-8599	\$ 47,500	\$ 58,630	\$ 11,130	State Revenue rates were higher than projected.
Other Local Revenue	8600-8799	\$ 845,000	\$ 896,817	\$ 51,817	Higher A la Carte and full paid meals than projected (i.e. prior to the shut down).
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Total Revenues		\$ 1,512,500	\$ 1,560,270	\$ 47,770	

Expenditures

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ 733,091	\$ 733,187	\$ 96	
Employee Benefits	3000-3999	\$ 223,350	\$ 225,590	\$ 2,240	Increase is classified health cap at year end.
Books and Supplies	4000-4999	\$ 573,159	\$ 522,103	\$ (51,056)	Lower food costs due to the shut down.
Services and Other Operating Expenses	5000-5999	\$ 120,483	\$ 100,438	\$ (20,045)	Custodial charges are not assessed when schools are closed.
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 81,233	\$ 78,078	\$ (3,155)	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 1,731,316	\$ 1,659,397	\$ (71,919)	

Net Increase/Decrease in Fund Balance	\$ (218,816)	\$ (99,127)		
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Beginning Fund Balance, July 1	\$ 380,870	\$ 380,870		
Projected Ending Fund Balance, June 30	\$ 162,054	\$ 281,743	\$ 119,689	

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	604,822.95	640,000.00	5.8%
3) Other State Revenue		8300-8599	58,630.27	40,000.00	-31.8%
4) Other Local Revenue		8600-8799	896,816.66	981,000.00	9.4%
5) TOTAL, REVENUES			1,560,269.88	1,661,000.00	6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	733,187.37	754,683.00	2.9%
3) Employee Benefits		3000-3999	228,590.13	233,291.00	2.1%
4) Books and Supplies		4000-4999	522,102.78	599,000.00	14.7%
5) Services and Other Operating Expenditures		5000-5999	100,438.43	131,600.00	31.0%
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	78,078.00	78,518.00	0.6%
9) TOTAL, EXPENDITURES			1,662,396.71	1,797,092.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,126.83)	(136,092.00)	33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,126.83)	(136,092.00)	33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380,869.61	278,742.78	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380,869.61	278,742.78	-26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380,869.61	278,742.78	-26.8%
2) Ending Balance, June 30 (E + F1e)			278,742.78	142,650.78	-48.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,385.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			275,357.78	142,650.78	-48.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

El Dorado Union High
El Dorado County

09 61853 000000
Form 13

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	187,153.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,385.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	171,368.41		
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			361,907.30		
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	2,169.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	80,994.81		
6) TOTAL, LIABILITIES			83,164.52		
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)			278,742.78		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	604,822.95	640,000.00	5.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			604,822.95	640,000.00	5.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	54,152.27	40,000.00	-26.1%
All Other State Revenue		8590	4,478.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			58,630.27	40,000.00	-31.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	883,498.42	975,000.00	10.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,225.64	5,000.00	-19.7%
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	7,092.60	1,000.00	-85.9%
TOTAL, OTHER LOCAL REVENUE			896,816.66	981,000.00	9.4%
TOTAL, REVENUES			1,560,269.88	1,661,000.00	6.5%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

El Dorado Union High
El Dorado County

09 61853 000000
Form 13

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	355,428.82	367,769.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	339,843.24	346,819.00	2.1%
Clerical, Technical and Office Salaries		2400	37,915.31	40,095.00	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			733,187.37	754,683.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,862.72	5,905.00	-45.6%
PERS		3201-3202	102,244.54	105,148.00	2.8%
OASDI/Medicare/Alternative		3301-3302	52,025.87	55,516.00	6.7%
Health and Welfare Benefits		3401-3402	44,301.39	48,394.00	9.2%
Unemployment Insurance		3501-3502	370.72	377.00	1.7%
Workers' Compensation		3601-3602	10,401.09	10,158.00	-2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,383.80	7,793.00	-7.0%
TOTAL, EMPLOYEE BENEFITS			228,590.13	233,291.00	2.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,088.58	8,500.00	39.6%
Noncapitalized Equipment		4400	30,659.00	5,000.00	-83.7%
Food		4700	485,355.20	585,500.00	20.6%
TOTAL, BOOKS AND SUPPLIES			522,102.78	599,000.00	14.7%

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	5,282.81	10,000.00	89.3%
Dues and Memberships		5300	2,783.28	2,000.00	-28.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,266.63	4,100.00	25.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,327.91	17,000.00	104.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	54,808.86	72,500.00	32.3%
Professional/Consulting Services and Operating Expenditures		5800	25,787.85	26,000.00	0.8%
Communications		5900	181.09	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,438.43	131,600.00	31.0%
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	78,078.00	78,518.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			78,078.00	78,518.00	0.6%
TOTAL, EXPENDITURES			1,662,396.71	1,797,092.00	8.1%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

2019/20 Retiree Benefit Fund (September 10, 2019)

Explanation of Changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Revenues

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 100,000	\$ 64,765	\$ (35,235)	Funds are invested in an index fund. As such, revenues will fluctuate.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Total Revenues		\$ 100,000	\$ 64,765	\$ (35,235)	

Expenditures

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 8,000	\$ 12,538	\$ 4,538	Trustee Fees increased the 2nd half of the fiscal year.
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 8,000	\$ 12,538	\$ 4,538	

Net Increase/Decrease in Fund Balance	\$ 92,000	\$ 52,227	\$ (39,773)	
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Beginning Fund Balance, July 1	\$ 2,517,926	\$ 2,517,926		
Projected Ending Fund Balance, June 30	\$ 2,609,926	\$ 2,570,153	\$ (39,773)	

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	64,764.96	50,000.00	-22.8%
5) TOTAL, REVENUES			64,764.96	50,000.00	-22.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	12,538.31	8,000.00	-36.2%
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			12,538.31	8,000.00	-36.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,226.65	42,000.00	-19.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			52,226.65	42,000.00	-19.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,517,926.16	2,570,152.81	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,517,926.16	2,570,152.81	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,517,926.16	2,570,152.81	2.1%
2) Ending Net Position, June 30 (E + F1e)			2,570,152.81	2,612,152.81	1.6%
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	2,570,152.81	2,612,152.81	1.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,570,152.81		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,570,152.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,570,152.81		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64,764.96	50,000.00	-22.8%
TOTAL, OTHER LOCAL REVENUE			64,764.96	50,000.00	-22.8%
TOTAL, REVENUES			64,764.96	50,000.00	-22.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,538.31	8,000.00	-36.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,538.31	8,000.00	-36.2%
TOTAL, EXPENSES			12,538.31	8,000.00	-36.2%

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

Summary of Facilities Funds - 2019/20 Unaudited Actuals

Revenues

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay Projects	Fund 49 Capital Projects Fund for Blended Component Units	Total
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	\$ -
State Revenue	8300-8599	\$ -	\$ -	\$ -	\$ -
Other Local Revenue	8600-8799	\$ 1,399,391	\$ 14,531	\$ 2,126,751	\$ 3,540,673
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 1,399,391	\$ 14,531	\$ 2,126,751	\$ 3,540,673

Expenditures

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay Projects	Fund 49 Capital Projects Fund for Blended Component Units	Total
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 27,236	\$ -	\$ -	\$ 27,236
Employee Benefits	3000-3999	\$ 11,518	\$ -	\$ -	\$ 11,518
Books and Supplies	4000-4999	\$ -	\$ 93,446	\$ -	\$ 93,446
Services & Other Operating Expenses	5000-5999	\$ 62,672	\$ 19,596	\$ 109,919	\$ 192,187
Capital Outlay	6000-6999	\$ -	\$ 895,400	\$ 867,505	\$ 1,762,905
Other Outgo	7100-7299	\$ 630,667	\$ -	\$ 141,498	\$ 772,166
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 732,093	\$ 1,008,442	\$ 1,118,922	\$ 2,859,457

Net Increase/Decrease in Fund Balance		\$ 667,298	\$ (993,911)	\$ 1,007,829	\$ 681,216
Beginning Fund Balance, July 1		\$ 2,467,391	\$ 1,150,515	\$ 4,941,225	\$ 8,789,121
Projected Ending Fund Balance, June 30		<u>\$ 3,134,689</u>	<u>\$ 195,004</u>	<u>\$ 5,916,820</u>	<u>\$ 9,476,503</u>

2019/20 Capital Facilities Fund (September 10, 2019)

Explanation of Changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Revenues

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 1,309,151	\$ 1,399,391	\$ 90,240	Developer Fees and Interest Revenues came in higher than previous projections.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Total Revenues		\$ 1,309,151	\$ 1,399,391	\$ 90,240	

Expenditures

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ 27,236	\$ 27,236	\$ (0)	
Employee Benefits	3000-3999	\$ 11,494	\$ 11,518	\$ 24	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 59,800	\$ 62,672	\$ 2,872	
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299	\$ 630,667	\$ 630,667	\$ 0	
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 729,197	\$ 732,093	\$ 2,896	

Net Increase/Decrease in Fund Balance	\$ 579,954	\$ 667,298	\$ 87,344
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Beginning Fund Balance, July 1	\$ 2,467,391	\$ 2,467,391	
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Projected Ending Fund Balance, June 30	\$ 3,047,345	\$ 3,134,689	
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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	1,399,391.14	1,050,000.00	-25.0%
5) TOTAL, REVENUES			1,399,391.14	1,050,000.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,235.92	28,715.00	5.4%
3) Employee Benefits		3000-3999	11,517.71	12,898.00	12.0%
4) Books and Supplies		4000-4999	0.00	100.00	New
5) Services and Other Operating Expenditures		5000-5999	62,672.07	53,850.00	-14.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	630,666.37	604,232.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			732,092.07	699,795.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			667,299.07	350,205.00	-47.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			667,299.07	350,205.00	-47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,467,391.04	3,134,690.11	27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,467,391.04	3,134,690.11	27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,467,391.04	3,134,690.11	27.0%
2) Ending Balance, June 30 (E + F1e)			3,134,690.11	3,484,895.11	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,134,690.11	3,484,895.11	11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,634,690.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,134,690.11		
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)			3,134,690.11		

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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	54,199.89	50,000.00	-7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,341,040.64	1,000,000.00	-25.4%
Other Local Revenue All Other Local Revenue		8699	4,150.61	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,399,391.14	1,050,000.00	-25.0%
TOTAL, REVENUES			1,399,391.14	1,050,000.00	-25.0%

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	27,235.92	28,715.00	5.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,235.92	28,715.00	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,371.20	6,513.00	21.3%
OASDI/Medicare/Alternative		3301-3302	2,067.27	2,196.00	6.2%
Health and Welfare Benefits		3401-3402	3,395.34	3,789.00	11.6%
Unemployment Insurance		3501-3502	13.71	14.00	2.1%
Workers' Compensation		3601-3602	386.07	386.00	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	284.12	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			11,517.71	12,898.00	12.0%
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	100.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	100.00	New

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	68.80	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	100.00	New
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	62,603.27	53,750.00	-14.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,672.07	53,850.00	-14.1%
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	324,482.67	322,538.00	-0.6%
Other Debt Service - Principal		7439	306,183.70	281,694.00	-8.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			630,666.37	604,232.00	-4.2%
TOTAL, EXPENDITURES			732,092.07	699,795.00	-4.4%

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

2019/20 Special Reserve for Capital Outlay Projects

Explanation of Changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Revenues

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 14,386	\$ 14,531	\$ 145	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ 38,400	\$ 38,400	\$ -	
Total Revenues		\$ 52,786	\$ 52,931	\$ 145	

Expenditures

	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ 103,762	\$ 93,446	\$ (10,316)	Shift to Capital Outlay
Services and Other Operating Expenses	5000-5999	\$ 36,405	\$ 19,596	\$ (16,809)	Shift to Capital Outlay
Capital Outlay	6000-6999	\$ 859,009	\$ 895,400	\$ 36,391	Roofing Project at Ponderosa started at year end.
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 999,176	\$ 1,008,442	\$ 9,266	

Net Increase/Decrease in Fund Balance	\$ (946,390)	\$ (955,511)	\$ (9,121)	
Beginning Fund Balance, July 1	\$ 1,150,515	\$ 1,150,515		
Projected Ending Fund Balance, June 30	\$ 204,125	\$ 195,004		

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	14,531.16	2,500.00	-82.8%
5) TOTAL, REVENUES			14,531.16	2,500.00	-82.8%
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	93,445.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	19,596.40	0.00	-100.0%
6) Capital Outlay		6000-6999	895,399.96	120,646.00	-86.5%
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			1,008,442.04	120,646.00	-88.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(993,910.88)	(118,146.00)	-88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	38,400.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,400.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(955,510.88)	(118,146.00)	-87.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,150,514.88	195,004.00	-83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,150,514.88	195,004.00	-83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,150,514.88	195,004.00	-83.1%
2) Ending Balance, June 30 (E + F1e)			195,004.00	76,858.00	-60.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			195,004.00	76,858.00	-60.6%
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	246,150.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			246,150.00		
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	51,146.00		
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			51,146.00		
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)			195,004.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,895.02	2,500.00	-82.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	636.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,531.16	2,500.00	-82.8%
TOTAL, REVENUES			14,531.16	2,500.00	-82.8%

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	50,534.13	0.00	-100.0%
Noncapitalized Equipment		4400	42,911.55	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			93,445.68	0.00	-100.0%

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	15,060.90	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,535.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,596.40	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	678,210.16	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	217,189.80	120,646.00	-44.5%
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			895,399.96	120,646.00	-86.5%
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			1,008,442.04	120,646.00	-88.0%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	38,400.00	0.00	-100.0%
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			38,400.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,400.00	0.00	-100.0%

2019/20 Capital Projects Fund for Blended Component Units

Explanation of Changes from 2019/20 Estimated Actuals to 2019/20 Unaudited Actuals

Revenues					
	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 2,100,000	\$ 2,126,751	\$ 26,751	Interest Revenues were higher than projected.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
Total Revenues		\$ 2,100,000	\$ 2,126,751	\$ 26,751	
Expenditures					
	Object Codes	2019/20 Estimated Actuals	2019/20 Unaudited Actuals	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ 32,234	\$ 32,234	\$ (0)	
Services and Other Operating Expenses	5000-5999	\$ 131,647	\$ 109,919	\$ (21,728)	Close out of Oak Ridge CTE will occur in 20/21.
Capital Outlay	6000-6999	\$ 1,645,125	\$ 867,505	\$ (777,620)	Project deferred into the future.
Other Outgo	7100-7299 7400-7499	\$ 141,498	\$ 141,498	\$ 0	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629		\$ -	\$ -	
Total Expenditures		\$ 1,950,504	\$ 1,151,156	\$ (799,348)	
Net Increase/Decrease in Fund Balance		\$ 149,496	\$ 975,595	\$ 826,099	
Beginning Fund Balance, July 1		\$ 4,941,225	\$ 4,941,225		
Projected Ending Fund Balance, June 30		\$ 5,090,721	\$ 5,916,820		

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	2,126,750.98	2,110,000.00	-0.8%
5) TOTAL, REVENUES			2,126,750.98	2,110,000.00	-0.8%
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	32,233.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	109,918.86	48,181.00	-56.2%
6) Capital Outlay		6000-6999	867,505.03	756,482.00	-12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	141,498.21	135,568.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,151,156.05	940,231.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			975,594.93	1,169,769.00	19.9%
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)			975,594.93	1,169,769.00	19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,941,225.43	5,916,820.36	19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,941,225.43	5,916,820.36	19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,941,225.43	5,916,820.36	19.7%
2) Ending Balance, June 30 (E + F1e)			5,916,820.36	7,086,589.36	19.8%
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			5,916,820.36	7,086,589.36	19.8%
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	3,636,527.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,280,293.25		
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			5,916,820.36		
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)			5,916,820.36		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
Other		8621	0.00	0.00	0.0%
		8622	2,049,177.69	2,050,000.00	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	77,573.29	60,000.00	-22.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,126,750.98	2,110,000.00	-0.8%
TOTAL, REVENUES			2,126,750.98	2,110,000.00	-0.8%

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	26,905.03	0.00	-100.0%
Noncapitalized Equipment		4400	5,328.92	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			32,233.95	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	109,918.86	48,181.00	-56.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,918.86	48,181.00	-56.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	750,000.00	New
Buildings and Improvements of Buildings		6200	867,505.03	6,482.00	-99.3%
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			867,505.03	756,482.00	-12.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	72,801.91	72,366.00	-0.6%
Other Debt Service - Principal		7439	68,696.30	63,202.00	-8.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			141,498.21	135,568.00	-4.2%
TOTAL, EXPENDITURES			1,151,156.05	940,231.00	-18.3%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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	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	4,198,961.80	4,180,350.00	-0.4%
5) TOTAL, REVENUES			4,198,961.80	4,180,350.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,840,282.50	4,178,983.00	8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,840,282.50	4,178,983.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			358,679.30	1,367.00	-99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			358,679.30	1,367.00	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,821,380.57	3,180,059.87	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,821,380.57	3,180,059.87	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,821,380.57	3,180,059.87	12.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,180,059.87	3,181,426.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,180,059.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,180,059.87		
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)			3,180,059.87		

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	4,000,488.05	4,170,000.00	4.2%
Unsecured Roll		8612	68,872.72	0.00	-100.0%
Prior Years' Taxes		8613	964.91	0.00	-100.0%
Supplemental Taxes		8614	108,490.98	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,138.19	850.00	-25.3%
Interest		8660	19,006.95	9,500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,198,961.80	4,180,350.00	-0.4%
TOTAL, REVENUES			4,198,961.80	4,180,350.00	-0.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,725,117.60	1,952,491.00	13.2%
Bond Interest and Other Service Charges		7434	2,115,164.90	2,226,492.00	5.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,840,282.50	4,178,983.00	8.8%
TOTAL, EXPENDITURES			3,840,282.50	4,178,983.00	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	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	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)	6,367.05	6,367.05	6,367.05	6,367.05	6,367.05	6,363.71
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)	6,367.05	6,367.05	6,367.05	6,367.05	6,367.05	6,363.71
5. District Funded County Program ADA						
a. County Community Schools	58.29	58.29	58.29	58.29	58.29	58.29
b. Special Education-Special Day Class	0.21	0.21	0.21	0.21	0.21	0.21
c. Special Education-NPS/LCI	4.41	4.41	4.41	4.41	4.41	4.41
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)	62.91	62.91	62.91	62.91	4.62	62.91
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,429.96	6,429.96	6,429.96	6,429.96	6,371.67	6,426.62
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	102.88	102.88	102.88	102.88	102.88	102.88
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	102.88	102.88	102.88	102.88	102.88	102.88
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	102.88	102.88	102.88	102.88	102.88	102.88

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

FEDERAL PROGRAM NAME	MediCAL Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	MediCAL	
AWARD		
1. Prior Year Restricted Ending Balance	276,635.16	276,635.16
2. a. Current Year Award	91,820.60	91,820.60
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	91,820.60	91,820.60
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	368,455.76	368,455.76
REVENUES		
5. Cash Received in Current Year	91,820.60	91,820.60
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
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	91,820.60	91,820.60
EXPENDITURES		
10. Donor-Authorized Expenditures	160,334.65	160,334.65
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	160,334.65	160,334.65
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	208,121.11	208,121.11

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

STATE PROGRAM NAME	Lottery: Instructional Materials	Special Education	Special Education: Mental Health	SB 117 COVID-19	CSESAP	Classified Professional Development	Low Performing Students
RESOURCE CODE	6300	6500	6512	7388	7415	7311	7510
REVENUE OBJECT	8590	879X	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Prop 20 Lottery	Special Education	Mental Health	SB 117	CSESAP	Classified PD	Low Performing
AWARD							
1. Prior Year Restricted Ending Balance	82,372.62					39,147.00	120,407.69
2. a. Current Year Award	369,258.00	2,395,293.83	305,941.00	111,795.00	125,862.70		125,240.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	369,258.00	2,395,293.83	305,941.00	111,795.00	125,862.70	0.00	125,240.00
3. Required Matching Funds/Other		5,933,065.74	729,983.57		11,396.05		
4. Total Available Award (sum lines 1, 2c, & 3)	451,630.62	8,328,359.57	1,035,924.57	111,795.00	137,258.75	39,147.00	245,647.69
REVENUES							
5. Cash Received in Current Year	34,215.93	2,140,372.36	305,941.00	111,795.00			125,240.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	335,042.07	254,921.47	0.00	0.00	125,862.70	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	335,042.07	254,921.47	0.00	0.00	125,862.70	0.00	0.00
8. Contributed Matching Funds		5,933,065.00	729,983.57		11,396.05		
9. Total Available (sum lines 5, 7c, & 8)	369,258.00	8,328,358.83	1,035,924.57	111,795.00	137,258.75	0.00	125,240.00
EXPENDITURES							
10. Donor-Authorized Expenditures	279,811.41	8,328,359.57	1,035,924.57	0.00	137,258.75	0.00	171,545.31
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	279,811.41	8,328,359.57	1,035,924.57	0.00	137,258.75	0.00	171,545.31
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	171,819.21	0.00	0.00	111,795.00	0.00	39,147.00	74,102.38

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

STATE PROGRAM NAME	Ongoing & Major Maintenance	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	----	
LOCAL DESCRIPTION (if any)	RRM	
AWARD		
1. Prior Year Restricted Ending Balance		241,927.31
2. a. Current Year Award		3,433,390.53
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,433,390.53
3. Required Matching Funds/Other	2,652,045.53	9,326,490.89
4. Total Available Award (sum lines 1, 2c, & 3)	2,652,045.53	13,001,808.73
REVENUES		
5. Cash Received in Current Year		2,717,564.29
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	715,826.24
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	715,826.24
8. Contributed Matching Funds	2,652,045.53	9,326,490.15
9. Total Available (sum lines 5, 7c, & 8)	2,652,045.53	12,759,880.68
EXPENDITURES		
10. Donor-Authorized Expenditures	2,652,045.53	12,604,945.14
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	2,652,045.53	12,604,945.14
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	396,863.59

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

LOCAL PROGRAM NAME	Local Donations	Homeless Grant	Donations: Special Projects	Career Tech Education Incentive	TOTAL
RESOURCE CODE	9010	9011	9035	9054	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Donations	Homeless Grant	Natural Resources	CTEIG	
AWARD					
1. Prior Year Restricted Ending Balance	183,916.41	5,228.54			189,144.95
2. a. Current Year Award	175,015.97		24,127.00	371,331.00	570,473.97
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	175,015.97	0.00	24,127.00	371,331.00	570,473.97
3. Required Matching Funds/Other			65.26		65.26
4. Total Available Award (sum lines 1, 2c, & 3)	358,932.38	5,228.54	24,192.26	371,331.00	759,684.18
REVENUES					
5. Cash Received in Current Year	156,370.37				156,370.37
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	18,645.60	0.00	24,127.00	371,331.00	414,103.60
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	18,645.60	0.00	24,127.00	371,331.00	414,103.60
8. Contributed Matching Funds			65.26		65.26
9. Total Available (sum lines 5, 7c, & 8)	175,015.97	0.00	24,192.26	371,331.00	570,539.23
EXPENDITURES					
10. Donor-Authorized Expenditures	183,549.75	5,228.54	24,192.26	337,238.77	550,209.32
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	183,549.75	5,228.54	24,192.26	337,238.77	550,209.32
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	175,382.63	0.00	0.00	34,092.23	209,474.86

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

FEDERAL PROGRAM NAME	Title I Part A	ESSA School Improvement (CSI)	COVID Relief Fund: LLM	Special Ed: IDEA	Special Ed: IDEA Mental Health	Perkins: Vocational & Applied Tech	Title II, Part A
FEDERAL CATALOG NUMBER	84.01	84.01	21.019	84.027A	84.027A	84.048	84.367
RESOURCE CODE	3010	3182	3220	3310	3327	3550	4035
REVENUE OBJECT	8290	8290	8290	8181	8290	8290	8290
LOCAL DESCRIPTION (if any)	Title I	ESSA CSI	CARES Act	IDEA	Fed'l Mental Health	Perkins	Title II
AWARD							
1. Prior Year Carryover	108,778.88						14,564.31
2. a. Current Year Award	580,730.00	170,123.00	2,510,822.00	669,381.00	175,578.78	123,698.00	127,449.00
b. Transferability (ESSA)							
c. Other Adjustments					(23,002.48)		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	580,730.00	170,123.00	2,510,822.00	669,381.00	152,576.30	123,698.00	127,449.00
3. Required Matching Funds/Other					23,002.48		
4. Total Available Award (sum lines 1, 2d, & 3)	689,508.88	170,123.00	2,510,822.00	669,381.00	175,578.78	123,698.00	142,013.31
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	481,620.90	42,531.00	0.00			14,550.81	138,338.31
7. Contributed Matching Funds					23,002.48		
8. Total Available (sum lines 5, 6, & 7)	481,620.90	42,531.00	0.00	0.00	23,002.48	14,550.81	138,338.31
EXPENDITURES							
9. Donor-Authorized Expenditures	656,741.23		78,315.73	669,381.00	175,578.78	123,698.00	127,245.30
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	656,741.23	0.00	78,315.73	669,381.00	175,578.78	123,698.00	127,245.30
12. Amounts Included in Line 6 above for Prior Year Adjustments					(23,002.48)		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(175,120.33)	42,531.00	(78,315.73)	(669,381.00)	(175,578.78)	(109,147.19)	11,093.01
a. Unearned Revenue		42,531.00					11,093.01
b. Accounts Payable							
c. Accounts Receivable	175,120.33		78,315.73	669,381.00	175,578.78	109,147.19	
14. Unused Grant Award Calculation (line 4 minus line 9)	32,767.65	170,123.00	2,432,506.27	0.00	0.00	0.00	14,768.01
15. If Carryover is allowed, enter line 14 amount here	32,767.65	170,123.00	2,432,506.27	0.00	0.00	0.00	14,768.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	656,741.23	0.00	78,315.73	669,381.00	175,578.78	123,698.00	127,245.30

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

FEDERAL PROGRAM NAME	Title IV, Part A Student Support	Title III Immigrant Education	TOTAL
FEDERAL CATALOG NUMBER	84.424	84.365	
RESOURCE CODE	4127	4201	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	Title IV	Title III Imm Ed	
AWARD			
1. Prior Year Carryover		912.65	124,255.84
2. a. Current Year Award	42,321.00	5,732.00	4,405,834.78
b. Transferability (ESSA)			0.00
c. Other Adjustments			(23,002.48)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	42,321.00	5,732.00	4,382,832.30
3. Required Matching Funds/Other			23,002.48
4. Total Available Award (sum lines 1, 2d, & 3)	42,321.00	6,644.65	4,530,090.62
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	10,665.00	1,432.65	689,138.67
7. Contributed Matching Funds			23,002.48
8. Total Available (sum lines 5, 6, & 7)	10,665.00	1,432.65	712,141.15
EXPENDITURES			
9. Donor-Authorized Expenditures	42,321.00	2,880.14	1,876,161.18
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	42,321.00	2,880.14	1,876,161.18
12. Amounts Included in Line 6 above for Prior Year Adjustments			(23,002.48)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(31,656.00)	(1,447.49)	(1,187,022.51)
a. Unearned Revenue			53,624.01
b. Accounts Payable			0.00
c. Accounts Receivable	31,656.00	1,447.49	1,240,646.52
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,764.51	2,653,929.44
15. If Carryover is allowed, enter line 14 amount here	0.00	3,764.51	2,653,929.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,321.00	2,880.14	1,876,161.18

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

LOCAL PROGRAM NAME	Title III LEP Consortium	McKinney Vento Consortium	TOTAL
RESOURCE CODE	9021	9022	
REVENUE OBJECT	8285	8285	
LOCAL DESCRIPTION (if any)	Title III LEP	McKinney Vento	
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award	10,525.68	2,285.00	12,810.68
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,525.68	2,285.00	12,810.68
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,525.68	2,285.00	12,810.68
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	10,525.68	2,085.00	12,610.68
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	10,525.68	2,085.00	12,610.68
EXPENDITURES			
9. Donor-Authorized Expenditures	10,525.68	2,085.00	12,610.68
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	10,525.68	2,085.00	12,610.68
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)	0.00	0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	200.00	200.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,525.68	2,085.00	12,610.68

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

STATE PROGRAM NAME	Strong Workforce Program	Special Education: Workability	Agriculture Vocation	Partnership Academies	TOTAL
RESOURCE CODE	6388	6520	7010	7220	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Strong Workforce	Workability	Ag Incentive	Health Academy	
AWARD					
1. Prior Year Carryover			3,475.41	61,325.47	64,800.88
2. a. Current Year Award	670,035.80	206,985.00	26,949.00	77,670.00	981,639.80
b. Other Adjustments				(14,940.00)	(14,940.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	670,035.80	206,985.00	26,949.00	62,730.00	966,699.80
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c. & 3)	670,035.80	206,985.00	30,424.41	124,055.47	1,031,500.68
REVENUES					
5. Unearned Revenue Deferred from Prior Year				23,815.89	23,815.89
6. Cash Received in Current Year	469,312.90		20,908.41	59,595.00	549,816.31
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	469,312.90	0.00	20,908.41	83,410.89	573,632.20
EXPENDITURES					
9. Donor-Authorized Expenditures	398,116.61	206,985.00	25,049.69	49,759.99	679,911.29
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	398,116.61	206,985.00	25,049.69	49,759.99	679,911.29
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)	71,196.29	(206,985.00)	(4,141.28)	33,650.90	(106,279.09)
a. Unearned Revenue				(33,650.90)	(33,650.90)
b. Accounts Payable					0.00
c. Accounts Receivable	200,722.90	206,985.00	4,141.28		411,849.18
14. Unused Grant Award Calculation (line 4 minus line 9)	271,919.19	0.00	5,374.72	74,295.48	351,589.39
15. If Carryover is allowed, enter line 14 amount here	271,919.19	0.00	5,374.72	72,485.90	349,779.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	670,035.80	206,985.00	25,049.69	117,061.79	1,019,132.28

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	33,016,461.98	301	285.00	303	33,016,176.98	305	0.00		307	33,016,176.98	309
2000 - Classified Salaries	12,413,766.87	311	17,756.67	313	12,396,010.20	315	1,707,835.27		317	12,396,010.20	319
3000 - Employee Benefits	20,414,946.14	321	420,208.76	323	19,994,737.38	325	713,698.49		327	19,994,737.38	329
4000 - Books, Supplies Equip Replace. (6500)	2,265,803.39	331	1,552.46	333	2,264,250.93	335	759,250.59		337	2,264,250.93	339
5000 - Services... & 7300 - Indirect Costs	8,279,270.64	341	142,378.37	343	8,136,892.27	345	3,534,901.50		347	8,136,892.27	349
TOTAL					75,808,067.76	365			TOTAL	75,808,067.76	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	25,102,619.94 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,720,136.38 380
3. STRS.		3101 & 3102	7,104,415.94 382
4. PERS.		3201 & 3202	425,079.71 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	529,127.25 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	4,224,123.40 385
7. Unemployment Insurance.		3501 & 3502	13,510.50 390
8. Workers' Compensation Insurance.		3601 & 3602	379,608.51 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00 393
10. Other Benefits (EC 22310).		3901 & 3902	171,997.93 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			39,670,619.56 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,682.96
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00 396
14. TOTAL SALARIES AND BENEFITS.			39,668,936.60 397
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.			52.33%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	52.33%
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).	75,808,067.76
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	60,252,421.00		60,252,421.00	13,750,000.00	16,610,118.00	57,392,303.00	1,977,491.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,055,882.00		6,055,882.00	2,660,000.00	2,849,880.00	5,866,002.00	344,896.00
Capital Leases Payable	882,554.00		882,554.00		85,120.00	797,434.00	88,099.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	845,716.00		845,716.00	100,034.00		945,750.00	
Governmental activities long-term liabilities	68,036,573.00	0.00	68,036,573.00	16,510,034.00	19,545,118.00	65,001,489.00	2,410,486.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	78,844,317.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,037,495.83
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	6,780.87
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	496,128.41
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	116,009.00
4. Other Transfers Out	All	9200	7200-7299	370,681.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	145,609.65
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,135,208.93
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	102,126.83
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				75,773,739.89

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)		6,532.84	
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,598.90	
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.)		77,530,217.37	12,177.92
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)		77,530,217.37	12,177.92
B. Required effort (Line A.2 times 90%)		69,777,195.63	10,960.13
C. Current year expenditures (Line I.E and Line II.B)		75,773,739.89	11,598.90
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

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.19		85,372.62	85,372.81
2. State Lottery Revenue	8560	1,039,878.00		369,258.00	1,409,136.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,039,878.19	0.00	454,630.62	1,494,508.81
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	372.04		234,741.89	235,113.93
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,039,500.00			1,039,500.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			45,069.52	45,069.52
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)		1,039,872.04	0.00	279,811.41	1,319,683.45
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	6.15	0.00	174,819.21	174,825.36
D. COMMENTS: Site licenses for online text books.					

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 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(54,808.86)	0.00	(78,078.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,500,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	54,808.86	0.00	78,078.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,500,000.00	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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	54,808.86	(54,808.86)	78,078.00	(78,078.00)	0.00	0.00	1,500,000.00	1,500,000.00