



**El Dorado Union High School District**  
**El Dorado County**  
**2020/21 Adopted Budget**  
**June 11, 2020**

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**ANNUAL BUDGET REPORT:**  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 4675 Missouri Flat Rd. Placerville CA  
Date: June 05, 2020

Place: 4675 Missouri Flat Rd. Placerville C,  
Date: June 09, 2020  
Time: 06:30 PM

Adoption Date: June 11, 2020

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

Contact person for additional information on the budget reports:

Name: Robert Whittenberg

Telephone: (530) 622-5081

Title: Asst. Superintendent Business Services

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**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		<b>X</b>
			<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		<b>X</b>
			<b>X</b>	
			<b>X</b>	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	<b>X</b>	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		<b>X</b>
				<b>X</b>
			<b>n/a</b>	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		<b>X</b>
			<b>n/a</b>	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	<b>X</b>	

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

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

**2020/21 General Fund Multi-Year Projections - Adopted Budget**

**Unrestricted**

Description	Object codes	2019/20 Estimated Actuals	% Change	2020/21 Budget	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>										
1	LCFF/Revenue Limit Sources	8010-8099	\$ 66,101,415	5.1%	\$ 60,755,693	-8.1%	\$ 61,579,935	1.4%	\$ 61,491,577	-0.1%
2	Federal Revenues	8100-8299	\$ 110,000	-9.0%	\$ 1,635,248	1386.6%	\$ 85,000	-94.8%	\$ 85,000	0.0%
3	State Revenues	8300-8599	\$ 1,458,348	-44.6%	\$ 1,406,224	-3.6%	\$ 1,458,396	3.7%	\$ 1,463,826	0.4%
4	Other Local Revenues	8600-8799	\$ 1,332,110	-12.5%	\$ 1,192,335	-10.5%	\$ 1,206,047	1.2%	\$ 1,219,917	1.2%
5	Other Financing Sources	8900-8999	\$ (9,542,636)	-1.1%	\$ (9,617,699)	0.8%	\$ (9,746,798)	1.3%	\$ (10,355,528)	6.2%
6	Total Revenue (sum lines A1:A5)		\$ 59,459,237	3.3%	\$ 55,371,801	-6.9%	\$ 54,582,580	-1.4%	\$ 53,904,792	-1.2%
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>										
1	Certificated Salaries									
a	Base Salaries		\$ 29,291,984		\$ 28,734,669		\$ 28,734,669		\$ 27,795,903	
b	Step & column adjustment		\$ -		\$ -		\$ 407,924		\$ 408,108	
c	Other Adjustments (Transfer to/from Restricted)		\$ -		\$ -		\$ 40,000		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ (1,386,690)		\$ (419,278)	
	# FTE Adjusted		-		-		(16.00)		(5.00)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 29,291,984	1.2%	\$ 28,734,669	-1.9%	\$ 27,795,903	-3.3%	\$ 27,784,733	0.0%
2	Classified Salaries									
a	Base Salaries		\$ 9,001,073		\$ 8,374,822		\$ 8,374,822		\$ 8,554,146	
b	Step & column Adjustment		\$ -		\$ -		\$ 179,324		\$ 183,164	
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	\$ 9,001,073	-1.2%	\$ 8,374,822	-7.0%	\$ 8,554,146	2.1%	\$ 8,737,310	2.1%
3	Employee Benefits	3000-3999	\$ 13,992,947	5.4%	\$ 13,339,546	-4.7%	\$ 13,057,934	-2.1%	\$ 13,998,633	7.2%
4	Books and Supplies	4000-4999	\$ 1,376,981	-27.1%	\$ 1,417,521	2.9%	\$ 1,435,240	1.2%	\$ 1,451,028	1.1%
5	Services and Other Operating Expenses	5000-5999	\$ 4,982,969	5.8%	\$ 4,471,033	-10.3%	\$ 4,699,415	5.1%	\$ 4,770,659	1.5%
6	Capital Outlay	6000-6999	\$ 161,566	-0.5%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,060,897	28.8%	\$ 883,938	-16.7%	\$ 1,257,913	42.3%	\$ 1,333,114	6.0%
8	Other Outgo-Indirect Costs	7300-7399	\$ (512,354)	12.0%	\$ (479,716)	-6.4%	\$ (425,533)	-11.3%	\$ (425,533)	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)		\$ 59,356,063	1.6%	\$ 56,741,813	-4.4%	\$ 56,375,018	-0.6%	\$ 57,649,944	2.3%
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)</b>										
			\$ 103,174		\$ (1,370,012)		\$ (1,792,438)		\$ (3,745,152)	
<b>D. FUND BALANCE</b>										
1	Net Beginning Fund Balance		\$ 4,961,346		\$ 5,064,520		\$ 3,694,508		\$ 1,902,069	
2	Ending Fund Balance (sum lines C and D1)		\$ 5,064,520		\$ 3,694,508		\$ 1,902,069		\$ (1,843,082)	
Components of Ending Fund Balance										
	Fund Balance Reserves/Nonspendable Restricted		\$ 526,717		\$ 526,717		\$ 526,717		\$ 526,717	
	Reserve for Economic Uncertainties Committed		\$ 2,368,100		\$ 2,253,600		\$ 2,216,500		\$ -	
	Other Assignments		\$ 119,000		\$ -		\$ -		\$ -	
	Unassigned/Unappropriated Balance		\$ 2,050,703		\$ 914,192		\$ (841,147)		\$ (2,369,799)	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 5,064,520		\$ 3,694,508		\$ 1,902,069		\$ (1,843,082)	
<b>RETIREE BENEFITS FUND</b>										
	Projected Ending Fund Balance		\$ 2,609,926		\$ 2,651,926		\$ 2,651,926		\$ 2,651,926	

**2020/21 General Fund Multi-Year Projections - Adopted Budget**

**Restricted**

Description	Object codes	2019/20 Estimated Actuals	% Change	2020/21 Budget	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>										
1	LCFF/Revenue Limit Sources	8010-8099	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
2	Federal Revenues	8100-8299	\$ 1,993,651	4.5%	\$ 2,263,537	13.5%	\$ 1,810,283	-20.0%	\$ 1,838,885	1.6%
3	State Revenues	8300-8599	\$ 4,752,201	-29.2%	\$ 3,625,851	-23.7%	\$ 3,630,232	0.1%	\$ 3,644,954	0.4%
4	Other Local Revenues	8600-8799	\$ 2,773,246	-14.3%	\$ 2,758,694	-0.5%	\$ 2,237,239	-18.9%	\$ 2,232,765	-0.2%
5	Other Financing Sources	8900-8999	\$ 9,542,636	-1.1%	\$ 9,617,699	0.8%	\$ 9,746,798	1.3%	\$ 10,355,528	6.2%
6	Total Revenue (sum lines A1:A5)		\$ 19,061,734	-11.3%	\$ 18,265,781	-4.2%	\$ 17,424,552	-4.6%	\$ 18,072,132	3.7%
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>										
1	Certificated Salaries									
a	Base Salaries		\$ 3,624,813		\$ 3,624,974		\$ 3,624,974		\$ 3,608,137	
b	Step & column adjustment		\$ -		\$ -		\$ 53,320		\$ 53,674	
c	Other Adjustments - Transfer to/from Unrestricted		\$ -		\$ -		\$ (40,000)		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -		\$ -		\$ (30,157)		\$ -	
	# FTE Adjusted		-		-		(0.30)		-	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 3,624,813	-0.9%	\$ 3,624,974	0.0%	\$ 3,608,137	-0.5%	\$ 3,661,811	1.5%
2	Classified Salaries									
a	Base Salaries		\$ 3,222,143		\$ 3,126,739		\$ 3,126,739		\$ 3,163,558	
b	Step & column Adjustment		\$ -		\$ -		\$ 66,319		\$ 67,739	
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	\$ 3,222,143	0.0%	\$ 3,126,739	-3.0%	\$ 3,163,558	1.2%	\$ 3,231,297	2.1%
3	Employee Benefits	3000-3999	\$ 5,569,411	-30.8%	\$ 5,367,385	-3.6%	\$ 5,321,580	-0.9%	\$ 5,704,575	7.2%
4	Books and Supplies	4000-4999	\$ 1,570,629	11.8%	\$ 712,212	-54.7%	\$ 610,773	-14.2%	\$ 613,827	0.5%
5	Services and Other Operating Expenses	5000-5999	\$ 3,910,875	-4.3%	\$ 4,142,623	5.9%	\$ 3,812,055	-8.0%	\$ 3,859,706	1.3%
6	Capital Outlay	6000-6999	\$ 429,222	73.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 821,389	-19.8%	\$ 1,000,209	21.8%	\$ 636,196	-36.4%	\$ 645,739	1.5%
8	Other Outgo-Indirect Costs	7300-7399	\$ 431,121	15.2%	\$ 401,198	-6.9%	\$ 355,533	-11.4%	\$ 355,177	-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)		\$ 19,579,602	-11.3%	\$ 18,375,340	9.4%	\$ 17,507,832	-10.6%	\$ 18,072,132	-1.7%
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)</b>										
			\$ (517,868)		\$ (109,559)		\$ (83,280)		\$ (0)	
<b>D. FUND BALANCE</b>										
1	Net Beginning Fund Balance		710,707		\$ 192,839		\$ 83,280		\$ 0	
2	Ending Fund Balance (sum lines C and D1)		\$ 192,839		\$ 83,280		\$ 0		\$ 0	
Components of Ending Fund Balance										
	Fund Balance Reserves/Nonspendable		\$ -		\$ -		\$ -		\$ -	
	Restricted		\$ 192,839		\$ 83,280		\$ 0		\$ 0	
	Reserve for Economic Uncertainties		\$ -		\$ -		\$ -		\$ -	
	Committed									
	Assigned									
	Unassigned/Unappropriated Balance		\$ -		\$ -		\$ -		\$ -	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 192,839		\$ 83,280		\$ 0		\$ 0	



**2020/21 General Fund Multi-Year Projections - Adopted Budget**

**Combined Unrestricted/Restricted**

Description	Object codes	2019/20 Estimated Actuals	% Change	2020/21 Budget	% Change	2021/22 Projection	% Change	2022/23 Projection	% Change	
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>										
1	LCFF/Revenue Limit Sources	8010-8099	\$ 66,101,415	5.44%	\$ 60,755,693	-8.09%	\$ 61,579,935	1.36%	\$ 61,491,577	-0.14%
2	Federal Revenues	8100-8299	\$ 2,103,651	3.67%	\$ 3,898,785	85.33%	\$ 1,895,283	-51.39%	\$ 1,923,885	1.51%
3	State Revenues	8300-8599	\$ 6,210,549	-33.53%	\$ 5,032,075	-18.98%	\$ 5,088,628	1.12%	\$ 5,108,780	0.40%
4	Other Local Revenues	8600-8799	\$ 4,105,356	-13.69%	\$ 3,951,029	-3.76%	\$ 3,443,286	-12.85%	\$ 3,452,682	0.27%
5	Other Financing Sources	8900-8999	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
6	<b>Total Revenue</b>		<b>\$ 78,520,971</b>	<b>-0.66%</b>	<b>\$ 73,637,582</b>	<b>-6.22%</b>	<b>\$ 72,007,132</b>	<b>-2.21%</b>	<b>\$ 71,976,924</b>	<b>-0.04%</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>										
1	Certificated Salaries									
a	Base Salaries		\$ 32,916,797		\$ 32,359,643		\$ 32,359,643		\$ 31,404,040	
b	Step & column adjustment		\$ -		\$ -		\$ 461,244		\$ 461,782	
c	Cost-of-Living adjustment		\$ -		\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce)		\$ -		\$ -		\$ -		\$ -	
e	<b>Total Certificated Salaries (sum lines B1a:B1d)</b>	1000-1999	<b>\$ 32,916,797</b>	<b>0.99%</b>	<b>\$ 32,359,643</b>	<b>-1.69%</b>	<b>\$ 31,404,040</b>	<b>-2.95%</b>	<b>\$ 31,446,544</b>	<b>0.14%</b>
2	Classified Salaries									
a	Base Salaries		\$ 12,223,216		\$ 11,501,561		\$ 11,501,561		\$ 11,717,704	
b	Step & column Adjustment		\$ -		\$ -		\$ 245,643		\$ 250,903	
c	Cost-of-Living adjustment		\$ -		\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce)		\$ -		\$ -		\$ (29,500)		\$ -	
e	<b>Total Classified Salaries (sum lines B2a:B2d)</b>	2000-2999	<b>\$ 12,223,216</b>	<b>-0.91%</b>	<b>\$ 11,501,561</b>	<b>-5.90%</b>	<b>\$ 11,717,704</b>	<b>1.88%</b>	<b>\$ 11,968,607</b>	<b>2.14%</b>
3	Employee Benefits	3000-3999	\$ 19,562,358	-8.25%	\$ 18,706,931	-4.37%	\$ 18,379,514	-1.75%	\$ 19,703,208	7.20%
4	Books and Supplies	4000-4999	\$ 2,947,610	-10.47%	\$ 2,129,733	-27.75%	\$ 2,046,013	-3.93%	\$ 2,064,855	0.92%
5	Services & Other Operating Expenses	5000-5999	\$ 8,893,844	1.14%	\$ 8,613,656	-3.15%	\$ 8,511,470	-1.19%	\$ 8,630,365	1.40%
6	Capital Outlay	6000-6999	\$ 590,788	44.14%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,882,286	1.84%	\$ 1,884,147	0.10%	\$ 1,894,109	0.53%	\$ 1,978,853	4.47%
8	Other Outgo-Indirect Costs	7300-7399	\$ (81,233)	-2.38%	\$ (78,518)	-3.34%	\$ (70,000)	-10.85%	\$ (70,356)	0.51%
9	Other financing Uses	7600-7699	\$ -	0.0%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
10	Other Adjustments		\$ -		\$ -		\$ -		\$ -	
11	<b>Total Expenditures</b>		<b>\$ 78,935,665</b>	<b>-1.96%</b>	<b>\$ 75,117,153</b>	<b>-4.84%</b>	<b>\$ 73,882,851</b>	<b>-1.64%</b>	<b>\$ 75,722,076</b>	<b>2.49%</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>										
			\$ (414,694)		\$ (1,479,571)		\$ (1,875,719)		\$ (3,745,152)	
<b>D. FUND BALANCE</b>										
1	Net Beginning Fund Balance		\$ 5,672,053		\$ 5,257,359		\$ 3,777,788		\$ 1,902,069	
2	Ending Fund Balance		\$ 5,257,359		\$ 3,777,788		\$ 1,902,069		\$ (1,843,082)	
Components of Ending Fund Balance:										
	Fund Balance Reserves/Unspendable		\$ 526,717		\$ 526,717		\$ 526,717		\$ 526,717	
	Restricted		\$ 192,839		\$ 83,280		\$ -		\$ -	
	Reserve for Economic Uncertainties		\$ 2,368,100		\$ 2,253,600		\$ 2,216,500		\$ -	
	Committed		\$ -		\$ -		\$ -		\$ -	
	Assigned		\$ 119,000		\$ -		\$ -		\$ -	
	Unassigned/Unappropriated Balance		\$ 2,050,703		\$ 914,192		\$ (841,147)		\$ (2,369,799)	
	<b>Total Components of Ending Fund Balance</b>		<b>\$ 5,257,359</b>		<b>\$ 3,777,788</b>		<b>\$ 1,902,069</b>		<b>\$ (1,843,082)</b>	
<b>RETIREE BENEFITS FUND</b>			<b>2019/20</b>		<b>2020/21</b>		<b>2021/22</b>		<b>2022/23</b>	
Projected Ending Fund Balance			\$ 2,609,926		\$ 2,651,926		\$ 2,651,926		\$ 2,651,926	

**El Dorado Union High School District - General Fund**  
**2020/21 Adopted Budget**  
**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 Governor's Proposed 20/21 State Budget (May Revise) and other projections:

2020/21 - LCFF COLA funding is estimated to **decrease** by 7.92%

2021/22 - LCFF COLA funding is estimated to be flat (0%)

2022/23 - LCFF COLA funding is estimated to be flate (0%)

*[COLA and LCFF per ADA changes are based 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 either remain flat and in many cases be reduced by 50%. Federal funding is projected to remain relatively flat.

Lottery Fund Revenues are projected to be fairly stable but are adjusted by changes in the district's projected ADA. In 2020/21 \$1.35 million has been budgeted which includes \$352,000 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 Adopted Budget**  
**Multi-Year Projection Assumptions**

**Expenditures:**

**Staffing and Benefits:**

2020/21 Certificated staffing is projected to decrease by 9.50 FTE from the average 2019/20 FTE as grant funded sections end and other staffing changes are implemented.

2021/22 Certificated staffing is projected to decrease by 15.30 FTE based upon the MOU regarding class size and other programatic changes are implemented

2022/23 Certificated staffing is projected to decrease by 5.00 FTE based upon the MOU regarding class size as well as a projected decline in enrollment.

Classified staffing is projected to decrease by 20.5 FTE in 2020/21. Another 0.60 FTE is projected to be reduced as a result of restricted funding ending.

EDMA staffing has been reduced by 2 FTE in 2020/21 and is projected to decrease by an additional FTE in 2021/22..

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 4.5% increase for 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 25.5% 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. Budgets for utilities have been reduced by moderate amounts as a result of the district's energy savings program as well as future solar projects (in construction now).

**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.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	66,101,415.00	0.00	66,101,415.00	60,755,693.00	0.00	60,755,693.00	-8.1%
2) Federal Revenue		8100-8299	110,000.00	1,993,650.84	2,103,650.84	1,635,248.00	2,263,537.00	3,898,785.00	85.3%
3) Other State Revenue		8300-8599	1,458,348.00	4,752,200.88	6,210,548.88	1,406,224.00	3,625,851.00	5,032,075.00	-19.0%
4) Other Local Revenue		8600-8799	1,332,110.00	2,773,245.93	4,105,355.93	1,192,335.00	2,758,694.00	3,951,029.00	-3.8%
5) TOTAL, REVENUES			69,001,873.00	9,519,097.65	78,520,970.65	64,989,500.00	8,648,082.00	73,637,582.00	-6.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	29,291,984.00	3,624,813.00	32,916,797.00	28,734,669.00	3,624,974.00	32,359,643.00	-1.7%
2) Classified Salaries		2000-2999	9,001,073.00	3,222,143.25	12,223,216.25	8,374,822.00	3,126,739.00	11,501,561.00	-5.9%
3) Employee Benefits		3000-3999	13,992,947.00	5,569,410.66	19,562,357.66	13,339,546.00	5,367,385.00	18,706,931.00	-4.4%
4) Books and Supplies		4000-4999	1,376,981.00	1,570,628.64	2,947,609.64	1,417,521.00	712,212.00	2,129,733.00	-27.7%
5) Services and Other Operating Expenditures		5000-5999	4,982,969.16	3,910,874.86	8,893,844.02	4,471,033.00	4,142,623.00	8,613,656.00	-3.2%
6) Capital Outlay		6000-6999	161,566.00	429,221.50	590,787.50	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,060,897.00	821,389.00	1,882,286.00	883,938.00	1,000,209.00	1,884,147.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(512,354.00)	431,121.00	(81,233.00)	(479,716.00)	401,198.00	(78,518.00)	-3.3%
9) TOTAL, EXPENDITURES			59,356,063.16	19,579,601.91	78,935,665.07	56,741,813.00	18,375,340.00	75,117,153.00	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,645,809.84	(10,060,504.26)	(414,694.42)	8,247,687.00	(9,727,258.00)	(1,479,571.00)	256.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	(9,542,636.00)	9,542,636.00	0.00	(9,617,699.00)	9,617,699.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,542,636.00)	9,542,636.00	0.00	(9,617,699.00)	9,617,699.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			103,173.84	(517,868.26)	(414,694.42)	(1,370,012.00)	(109,559.00)	(1,479,571.00)	256.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,961,346.05	710,707.42	5,672,053.47	5,064,519.89	192,839.16	5,257,359.05	-7.3%
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	5,064,519.89	192,839.16	5,257,359.05	-7.3%
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	5,064,519.89	192,839.16	5,257,359.05	-7.3%
2) Ending Balance, June 30 (E + F1e)			5,064,519.89	192,839.16	5,257,359.05	3,694,507.89	83,280.16	3,777,788.05	-28.1%
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	30,362.60	0.00	30,362.60	30,362.60	0.00	30,362.60	0.0%
Prepaid Items		9713	479,689.00	0.00	479,689.00	479,689.00	0.00	479,689.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	192,839.16	192,839.16	0.00	83,280.16	83,280.16	-56.8%
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	119,000.00	0.00	119,000.00	0.00	0.00	0.00	-100.0%
Cert. Support Funds (Est. Carryover)	0000	9780	35,000.00		35,000.00				
Est. Certificated Column Increase	0000	9780	64,000.00		64,000.00				
One Time Funds: Professional Develop.	0000	9780	20,000.00		20,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,368,100.00	0.00	2,368,100.00	2,253,600.00	0.00	2,253,600.00	-4.8%
Unassigned/Unappropriated Amount		9790	2,050,703.29	0.00	2,050,703.29	914,191.29	0.00	914,191.29	-55.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	10,105,068.07	(9,108,113.82)	996,954.25				
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	135,320.75	677,788.87	813,109.62				
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	30,362.60	0.00	30,362.60				
7) Prepaid Expenditures		9330	479,689.00	0.00	479,689.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,767,105.42	(8,430,324.95)	2,336,780.47				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	536,367.63	30,425.70	566,793.33				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			536,367.63	30,425.70	566,793.33				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			10,230,737.79	(8,460,750.65)	1,769,987.14				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	26,353,339.00	0.00	26,353,339.00	21,011,513.00	0.00	21,011,513.00	-20.3%
Education Protection Account State Aid - Current Year		8012	5,233,831.00	0.00	5,233,831.00	5,229,989.00	0.00	5,229,989.00	-0.1%
State Aid - Prior Years		8019	9,322.00	0.00	9,322.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	265,128.00	0.00	265,128.00	265,128.00	0.00	265,128.00	0.0%
Timber Yield Tax		8022	26,228.00	0.00	26,228.00	26,228.00	0.00	26,228.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	31,999,429.00	0.00	31,999,429.00	31,999,429.00	0.00	31,999,429.00	0.0%
Unsecured Roll Taxes		8042	575,782.00	0.00	575,782.00	575,782.00	0.00	575,782.00	0.0%
Prior Years' Taxes		8043	22,088.00	0.00	22,088.00	22,088.00	0.00	22,088.00	0.0%
Supplemental Taxes		8044	391,387.00	0.00	391,387.00	391,387.00	0.00	391,387.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,816,746.00	0.00	1,816,746.00	1,816,746.00	0.00	1,816,746.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	357.00	0.00	357.00	357.00	0.00	357.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>66,693,637.00</b>	<b>0.00</b>	<b>66,693,637.00</b>	<b>61,338,647.00</b>	<b>0.00</b>	<b>61,338,647.00</b>	<b>-8.0%</b>
<b>LCFF Transfers</b>									
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	(592,222.00)	0.00	(592,222.00)	(582,954.00)	0.00	(582,954.00)	-1.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			66,101,415.00	0.00	66,101,415.00	60,755,693.00	0.00	60,755,693.00	-8.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	670,132.00	670,132.00	0.00	672,752.00	672,752.00	0.4%
Special Education Discretionary Grants		8182	0.00	250,389.00	250,389.00	0.00	250,389.00	250,389.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	110,000.00	0.00	110,000.00	85,000.00	0.00	85,000.00	-22.7%
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	10,089.00	10,089.00	0.00	5,000.00	5,000.00	-50.4%
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		689,508.88	689,508.88		525,564.00	525,564.00	-23.8%
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		142,524.31	142,524.31		119,071.00	119,071.00	-16.5%
Title III, Part A, Immigrant Student Program	4201	8290		6,644.65	6,644.65		5,000.00	5,000.00	-24.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		10,665.00	10,665.00		0.00	0.00	-100.0%
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	0.00	90,000.00	90,000.00	1,550,248.00	568,248.00	2,118,496.00	2253.9%
<b>TOTAL, FEDERAL REVENUE</b>			110,000.00	1,993,650.84	2,103,650.84	1,635,248.00	2,263,537.00	3,898,785.00	85.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	393,210.00	0.00	393,210.00	399,123.00	0.00	399,123.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	1,046,403.00	395,744.00	1,442,147.00	997,101.00	351,918.00	1,349,019.00	-6.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	18,735.00	4,356,456.88	4,375,191.88	10,000.00	3,273,933.00	3,283,933.00	-24.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,458,348.00</b>	<b>4,752,200.88</b>	<b>6,210,548.88</b>	<b>1,406,224.00</b>	<b>3,625,851.00</b>	<b>5,032,075.00</b>	<b>-19.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	17,385.00	0.00	17,385.00	34,500.00	0.00	34,500.00	98.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	34,046.00	0.00	34,046.00	30,000.00	0.00	30,000.00	-11.9%
All Other Sales		8639	7,824.00	0.00	7,824.00	1,500.00	0.00	1,500.00	-80.8%
Leases and Rentals		8650	123,260.00	0.00	123,260.00	81,212.00	0.00	81,212.00	-34.1%
Interest		8660	5,000.00	0.00	5,000.00	2,500.00	0.00	2,500.00	-50.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	162,000.00	0.00	162,000.00	155,000.00	0.00	155,000.00	-4.3%
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	41,334.00	0.00	41,334.00	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 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	941,261.00	517,023.93	1,458,284.93	862,623.00	515,938.00	1,378,561.00	-5.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,256,222.00	2,256,222.00		2,242,756.00	2,242,756.00	-0.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,332,110.00	2,773,245.93	4,105,355.93	1,192,335.00	2,758,694.00	3,951,029.00	-3.8%
<b>TOTAL, REVENUES</b>			69,001,873.00	9,519,097.65	78,520,970.65	64,989,500.00	8,648,082.00	73,637,582.00	-6.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	22,482,780.00	2,787,434.00	25,270,214.00	22,091,680.00	2,789,654.00	24,881,334.00	-1.5%
Certificated Pupil Support Salaries		1200	2,870,798.00	634,993.00	3,505,791.00	2,875,659.00	642,765.00	3,518,424.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,736,093.00	196,859.00	3,932,952.00	3,556,830.00	192,555.00	3,749,385.00	-4.7%
Other Certificated Salaries		1900	202,313.00	5,527.00	207,840.00	210,500.00	0.00	210,500.00	1.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>29,291,984.00</b>	<b>3,624,813.00</b>	<b>32,916,797.00</b>	<b>28,734,669.00</b>	<b>3,624,974.00</b>	<b>32,359,643.00</b>	<b>-1.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	158,715.00	1,518,200.00	1,676,915.00	44,837.00	1,526,083.00	1,570,920.00	-6.3%
Classified Support Salaries		2200	2,931,102.00	1,389,761.00	4,320,863.00	2,753,650.00	1,343,678.00	4,097,328.00	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	378,752.00	0.00	378,752.00	273,024.00	0.00	273,024.00	-27.9%
Clerical, Technical and Office Salaries		2400	4,480,840.00	222,409.25	4,703,249.25	4,289,391.00	224,478.00	4,513,869.00	-4.0%
Other Classified Salaries		2900	1,051,664.00	91,773.00	1,143,437.00	1,013,920.00	32,500.00	1,046,420.00	-8.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,001,073.00</b>	<b>3,222,143.25</b>	<b>12,223,216.25</b>	<b>8,374,822.00</b>	<b>3,126,739.00</b>	<b>11,501,561.00</b>	<b>-5.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,936,650.00	3,428,892.20	8,365,542.20	4,575,400.00	3,209,791.00	7,785,191.00	-6.9%
PERS		3201-3202	1,657,596.00	688,138.00	2,345,734.00	1,615,985.00	662,636.00	2,278,621.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	1,115,138.00	332,691.47	1,447,829.47	1,074,460.00	327,246.00	1,401,706.00	-3.2%
Health and Welfare Benefits		3401-3402	4,752,572.00	857,784.00	5,610,356.00	5,011,262.00	1,071,080.00	6,082,342.00	8.4%
Unemployment Insurance		3501-3502	18,887.00	3,539.31	22,426.31	18,547.00	3,425.00	21,972.00	-2.0%
Workers' Compensation		3601-3602	543,708.00	99,972.68	643,680.68	494,376.00	92,566.00	586,942.00	-8.8%
OPEB, Allocated		3701-3702	517,341.00	0.00	517,341.00	474,389.00	0.00	474,389.00	-8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	451,055.00	158,393.00	609,448.00	75,127.00	641.00	75,768.00	-87.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,992,947.00</b>	<b>5,569,410.66</b>	<b>19,562,357.66</b>	<b>13,339,546.00</b>	<b>5,367,385.00</b>	<b>18,706,931.00</b>	<b>-4.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	27,303.00	434,083.62	461,386.62	64,932.00	318,881.00	383,813.00	-16.8%
Books and Other Reference Materials		4200	15,040.00	7,532.00	22,572.00	20,369.00	6,500.00	26,869.00	19.0%
Materials and Supplies		4300	1,227,816.00	1,060,289.02	2,288,105.02	1,247,806.00	357,831.00	1,605,637.00	-29.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	106,822.00	68,724.00	175,546.00	84,414.00	29,000.00	113,414.00	-35.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,376,981.00</b>	<b>1,570,628.64</b>	<b>2,947,609.64</b>	<b>1,417,521.00</b>	<b>712,212.00</b>	<b>2,129,733.00</b>	<b>-27.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	160,366.00	226,920.00	387,286.00	169,038.00	106,683.00	275,721.00	-28.8%
Dues and Memberships		5300	140,143.00	436.00	140,579.00	133,495.00	450.00	133,945.00	-4.7%
Insurance		5400 - 5450	499,192.00	350.00	499,542.00	551,955.00	350.00	552,305.00	10.6%
Operations and Housekeeping Services		5500	2,064,500.00	3,200.00	2,067,700.00	2,110,000.00	3,200.00	2,113,200.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	423,176.16	283,990.00	707,166.16	420,217.00	160,700.00	580,917.00	-17.9%
Transfers of Direct Costs		5710	(22,008.00)	22,008.00	0.00	(399,772.00)	399,772.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(72,500.00)	0.00	(72,500.00)	(72,500.00)	0.00	(72,500.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,539,777.00	3,368,910.86	4,908,687.86	1,314,524.00	3,466,618.00	4,781,142.00	-2.6%
Communications		5900	250,323.00	5,060.00	255,383.00	244,076.00	4,850.00	248,926.00	-2.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,982,969.16</b>	<b>3,910,874.86</b>	<b>8,893,844.02</b>	<b>4,471,033.00</b>	<b>4,142,623.00</b>	<b>8,613,656.00</b>	<b>-3.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
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	120,176.00	0.00	120,176.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	24,233.00	429,221.50	453,454.50	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	7,722.00	0.00	7,722.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>161,566.00</b>	<b>429,221.50</b>	<b>590,787.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	2,483.00	2,483.00	0.00	2,483.00	2,483.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	774,521.00	618,834.00	1,393,355.00	767,929.00	633,713.00	1,401,642.00	0.6%
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	170,367.00	200,072.00	370,439.00	0.00	364,013.00	364,013.00	-1.7%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			1,060,897.00	821,389.00	1,882,286.00	883,938.00	1,000,209.00	1,884,147.00	0.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(431,121.00)	431,121.00	0.00	(401,198.00)	401,198.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(81,233.00)	0.00	(81,233.00)	(78,518.00)	0.00	(78,518.00)	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(512,354.00)	431,121.00	(81,233.00)	(479,716.00)	401,198.00	(78,518.00)	-3.3%
TOTAL, EXPENDITURES			59,356,063.16	19,579,601.91	78,935,665.07	56,741,813.00	18,375,340.00	75,117,153.00	-4.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,542,636.00)	9,542,636.00	0.00	(9,617,699.00)	9,617,699.00	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			(9,542,636.00)	9,542,636.00	0.00	(9,617,699.00)	9,617,699.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(9,542,636.00)	9,542,636.00	0.00	(9,617,699.00)	9,617,699.00	0.00	0.0%

**2020/21 General Fund Adopted Budget (June 11, 2020)**

**Explanation of Changes from 2019/20 Estimated Actuals to 2020/21 Adopted Budget**

**Revenues**

	Object Codes	2019/20 Estimated Actuals	2020/21 Adopted Budget	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ 66,101,415	\$ 60,755,693	\$ (5,345,722)	The budget proposal in May includes reductions of 7.92%. In addition because of concerns regarding the fall, average daily attendance (ADA) has been kept stable from 2019/20.
Federal Revenue	8100-8299	\$ 2,103,651	\$ 3,898,785	\$ 1,795,134	The district anticipates CARES Act funding in addition to ESSER Funding (both one time).
State Revenue	8300-8599	\$ 6,210,549	\$ 5,032,075	\$ (1,178,474)	One Time funding received in 2019/20 as well a projected 50% reduction in many ongoing state grants.
Other Local Revenue	8600-8799	\$ 4,105,356	\$ 3,951,029	\$ (154,327)	Restricted donations are not budgeted until received.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 78,520,971</b>	<b>\$ 73,637,582</b>	<b>\$ (4,883,389)</b>	

**Expenditures**

	Object Codes	2019/20 Estimated Actuals	2020/21 Adopted Budget	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 32,916,797	\$ 32,359,643	\$ (557,154)	Certificated FTE's have decreased as well as the reduction of an assistant principal.
Classified Salaries	2000-2999	\$ 12,223,216	\$ 11,501,561	\$ (721,655)	Classified reductions in addition to the reduction of a classified manager.
Employee Benefits	3000-3999	\$ 19,562,358	\$ 18,706,931	\$ (855,427)	The district will have fewer staff in 2020/21 as well as reductions in both STRS and worker's compensation rates.
Books and Supplies	4000-4999	\$ 2,947,610	\$ 2,129,733	\$ (817,877)	Site and department budgets have been reduced. Funds carried over from prior years are included in 2019/20 only.
Services and Other Operating Expenses	5000-5999	\$ 8,893,844	\$ 8,613,656	\$ (280,188)	The district incurred one time expenses in 2019/20.
Capital Outlay	6000-6999	\$ 590,788	\$ -	\$ (590,788)	2019/20 funds includes numerous equipment purchases with one time funds or restricted dollars.
Other Outgo	7100-7299 7400-7499	\$ 1,882,286	\$ 1,884,147	\$ 1,861	
Indirect/Direct Support Costs	7300-7399	\$ (81,233)	\$ (78,518)	\$ 2,715	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 78,935,665</b>	<b>\$ 75,117,153</b>	<b>\$ (3,818,512)</b>	

<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (414,694)</b>	<b>\$ (1,479,571)</b>	<b>\$ (1,064,877)</b>	
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Beginning Fund Balance, July 1	\$ 5,672,053	\$ 5,257,359		
Projected Ending Fund Balance, June 30	\$ 5,257,359	\$ 3,777,788	\$ (1,479,571)	

# El Dorado Union High School District 2020/21 Adopted Budget

## Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level (General Fund Only)

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: El Dorado High School District

<b>Combined Assigned and Unassigned Fund Balances</b>		
Fund	Fund Description	2020/21 Budget
01	General Fund	\$ 3,167,792.00
	District Standard Reserve Level	3%
	Less: District's Reserve Standard amount	\$ 2,253,600.00
<b>End Balance Requiring a Statement of Reasons</b>		<b>\$ 914,192.00</b>

Fund 01, Objects 9780/9789/9790

Form 01CS Line 10B-4

Form 01CS Line 10B-7

<b>Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level</b>			
Form	Fund	2018/19 Budget	Reasons
01	General Fund	\$ 914,192.00	Reserves needed for 2021/22.
<b>Total of Substantiated Needs</b>		<b>\$ 914,192.00</b>	

**El Dorado Union High School District  
2020-21 Education Protection Act Plan**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	1,814
Local Control Funding Formula Sources	8010-8099	5,229,989
<b>TOTAL AVAILABLE</b>		<b>5,231,803</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Functions</b>	
Instruction		
Teacher Salaries & Benefits	1000-1999	5,228,804
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiolgy Services	3150	
Pupil Testing Services	3160	
Pupil Transportaion	3600	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>5,228,804</b>
<b>ENDING BALANCE</b>		<b>2,999</b>

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	6,234	6,243		
Charter School	75	85		
<b>Total ADA</b>	<b>6,309</b>	<b>6,328</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	6,320	6,271		
Charter School	88	105		
<b>Total ADA</b>	<b>6,408</b>	<b>6,376</b>	<b>0.5%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	6,284	6,366		
Charter School	104	103		
<b>Total ADA</b>	<b>6,388</b>	<b>6,469</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	6,366			
Charter School	102			
<b>Total ADA</b>	<b>6,468</b>			

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

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

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	6,510	6,665		
Charter School	79			
<b>Total Enrollment</b>	<b>6,589</b>	<b>6,665</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	6,662	6,739		
Charter School	91			
<b>Total Enrollment</b>	<b>6,753</b>	<b>6,739</b>	<b>0.2%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	6,635	6,707		
Charter School	110	107		
<b>Total Enrollment</b>	<b>6,745</b>	<b>6,814</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	6,747			
Charter School	108			
<b>Total Enrollment</b>	<b>6,855</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	6,210	6,665	
Charter School	85	0	
<b>Total ADA/Enrollment</b>	<b>6,295</b>	<b>6,665</b>	<b>94.4%</b>
Second Prior Year (2018-19)			
District Regular	6,269	6,739	
Charter School	105		
<b>Total ADA/Enrollment</b>	<b>6,374</b>	<b>6,739</b>	<b>94.6%</b>
First Prior Year (2019-20)			
District Regular	6,366	6,707	
Charter School	103	107	
<b>Total ADA/Enrollment</b>	<b>6,469</b>	<b>6,814</b>	<b>94.9%</b>
		Historical Average Ratio:	94.6%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>95.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	6,366	6,747		
Charter School	102	108		
<b>Total ADA/Enrollment</b>	<b>6,468</b>	<b>6,855</b>	<b>94.4%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	6,455	6,816		
Charter School	103	109		
<b>Total ADA/Enrollment</b>	<b>6,558</b>	<b>6,925</b>	<b>94.7%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	6,348	6,703		
Charter School	103	109		
<b>Total ADA/Enrollment</b>	<b>6,451</b>	<b>6,812</b>	<b>94.7%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	6,532.03	6,531.40	6,621.53	6,616.05
b. Prior Year ADA (Funded)		6,532.03	6,531.40	6,621.53
c. Difference (Step 1a minus Step 1b)		(0.63)	90.13	(5.48)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.01%	1.38%	-0.08%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		66,101,415.00	60,755,693.00	61,491,577.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(5,235,232.07)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-7.93%	1.38%	-0.08%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-8.93% to -6.93%</b>	<b>.38% to 2.38%</b>	<b>-1.08% to .92%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	35,097,145.00	35,097,145.00	35,097,145.00	35,097,145.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	66,684,315.00	61,338,647.00	62,155,093.00	62,067,204.00
District's Projected Change in LCFF Revenue:		-8.02%	1.33%	-0.14%
<b>LCFF Revenue Standard:</b>		<b>-8.93% to -6.93%</b>	<b>.38% to 2.38%</b>	<b>-1.08% to .92%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	50,144,314.65	56,768,804.99	88.3%
Second Prior Year (2018-19)	51,320,799.09	58,445,100.41	87.8%
First Prior Year (2019-20)	52,286,004.00	59,356,063.16	88.1%
Historical Average Ratio:			88.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	<b>85.1% to 91.1%</b>	<b>85.1% to 91.1%</b>	<b>85.1% to 91.1%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	50,449,037.00	56,741,813.00	88.9%	Met
1st Subsequent Year (2021-22)	49,407,983.00	56,375,018.00	87.6%	Met
2nd Subsequent Year (2022-23)	50,520,676.00	57,649,944.00	87.6%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-7.93%	1.38%	-0.08%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-17.93% to 2.07%</b>	<b>-8.62% to 11.38%</b>	<b>-10.08% to 9.92%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.93% to -2.93%	-3.62% to 6.38%	-5.08% to 4.92%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	2,103,650.84		
Budget Year (2020-21)	3,898,785.00	85.33%	Yes
1st Subsequent Year (2021-22)	1,895,283.00	-51.39%	Yes
2nd Subsequent Year (2022-23)	1,923,885.00	1.51%	No

**Explanation:**  
(required if Yes)

The district is expected to receive one time Federal Funding (ESSER and CARES Act) in 20/21.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	6,210,548.88		
Budget Year (2020-21)	5,032,075.00	-18.98%	Yes
1st Subsequent Year (2021-22)	5,088,628.00	1.12%	No
2nd Subsequent Year (2022-23)	5,108,780.00	0.40%	No

**Explanation:**  
(required if Yes)

The CA May Revise projects significant reduction in state categorical funding as well as no COLA on the Mandated Block Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	4,105,355.93		
Budget Year (2020-21)	3,951,029.00	-3.76%	No
1st Subsequent Year (2021-22)	3,443,286.00	-12.85%	Yes
2nd Subsequent Year (2022-23)	3,452,682.00	0.27%	No

**Explanation:**  
(required if Yes)

CTIEG funding is budgeted in 20/21. It is not assumed to be ongoing.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	2,947,609.64		
Budget Year (2020-21)	2,129,733.00	-27.75%	Yes
1st Subsequent Year (2021-22)	2,046,013.16	-3.93%	Yes
2nd Subsequent Year (2022-23)	2,064,855.00	0.92%	No

**Explanation:**  
(required if Yes)

19/20 includes funds carried over prior year. 20/21 and 21/22 included substantial reductions as we grapple with funding reductions.

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

First Prior Year (2019-20)	8,893,844.02		
Budget Year (2020-21)	8,613,656.00	-3.15%	No
1st Subsequent Year (2021-22)	8,511,470.00	-1.19%	No
2nd Subsequent Year (2022-23)	8,630,365.00	1.40%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	12,419,555.65		
Budget Year (2020-21)	12,881,889.00	3.72%	Not Met
1st Subsequent Year (2021-22)	10,427,197.00	-19.06%	Not Met
2nd Subsequent Year (2022-23)	10,485,347.00	0.56%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	11,841,453.66		
Budget Year (2020-21)	10,743,389.00	-9.27%	Met
1st Subsequent Year (2021-22)	10,557,483.16	-1.73%	Met
2nd Subsequent Year (2022-23)	10,695,220.00	1.30%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

The district is expected to receive one time Federal Funding (ESSER and CARES Act) in 20/21.

**Explanation:**

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

The CA May Revise projects significant reduction in state categorical funding as well as no COLA on the Mandated Block Grant.

**Explanation:**

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

CTIEG funding is budgeted in 20/21. It is not assumed to be ongoing.

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

**Explanation:**

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

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	75,117,153.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	75,117,153.00	2,253,514.59	2,341,182.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,261,600.00	2,415,400.00	2,367,500.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,100,924.98	1,401,899.12	2,051,303.29
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,362,524.98	3,817,299.12	4,418,803.29
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	75,384,913.45	80,512,969.85	78,935,665.07
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	75,384,913.45	80,512,969.85	78,935,665.07
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.8%	4.7%	5.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.9%</b>	<b>1.6%</b>	<b>1.9%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(2,342,759.97)	56,868,804.99	4.1%	Not Met
Second Prior Year (2018-19)	(903,094.29)	58,445,100.41	1.5%	Met
First Prior Year (2019-20)	103,173.84	59,356,063.16	N/A	Met
Budget Year (2020-21) (Information only)	(1,370,012.00)	56,741,813.00		

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

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

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

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

The district has been spending down reserves.



**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	8,625,226.00	8,207,200.31	4.8%	Not Met
Second Prior Year (2018-19)	5,777,307.00	5,864,440.34	N/A	Met
First Prior Year (2019-20)	5,202,080.00	4,961,346.05	4.6%	Not Met
Budget Year (2020-21) (Information only)	5,064,519.89			

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

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

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

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

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

The district has been spending down reserves.

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	6,468	6,559	6,553
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	75,117,153.00	73,882,850.16	75,722,076.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	75,117,153.00	73,882,850.16	75,722,076.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,253,514.59	2,216,485.50	2,271,662.28
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,253,514.59</b>	<b>2,216,485.50</b>	<b>2,271,662.28</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,253,600.00	2,216,500.00	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	914,191.29	(841,146.71)	(2,369,798.71)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,167,791.29	1,375,353.29	(2,369,798.71)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.22%	1.86%	-3.13%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,253,514.59</b>	<b>2,216,485.50</b>	<b>2,271,662.28</b>
Status:	Met	Not Met	Not Met

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

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

The district, like most districts throughout the state, is grappling with drastic funding reductions. Unfortunately reductions to expenses take time in order to do them thoughtfully.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

The district intends to use ESSER and CARES Act funding for distance learning, COVID 19 safety protocols as well as ongoing expenses as we grapple with the budget crisis and make additional reductions to expenses.

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

Forest Reserves are budgeted, however they are not material to the general fund.

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(9,542,636.00)			
Budget Year (2020-21)	(9,617,699.00)	75,063.00	0.8%	Met
1st Subsequent Year (2021-22)	(9,746,798.00)	129,099.00	1.3%	Met
2nd Subsequent Year (2022-23)	(10,355,528.00)	608,730.00	6.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

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

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

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

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

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

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

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

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

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

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

--

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

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


**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	FD 01, OB 8XXX	OB 74XX	709,336
Certificates of Participation	20	FD 25 & 49, OB 8XXX	OB 74XX	5,866,001
General Obligation Bonds	23	FD 51, OB 8XXX	OB 74XX	54,357,303
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Varies	FD 01 & 13; OB 8XXX	FD 01 & 13, OB 2XXX	

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				60,932,640

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	116,009	116,009	116,009	116,009
Certificates of Participation	739,800	739,800	739,800	739,800
General Obligation Bonds	3,840,283	3,188,283	2,909,713	3,094,213
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	4,696,092	4,044,092	3,765,522	3,950,022
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Certificated and Classified Employees hired after 6/30/12 are no longer eligible for early retiree benefits.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	5,461,001.00
b. OPEB plan(s) fiduciary net position (if applicable)	2,609,926.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,851,075.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2018

Data must be entered.

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	474,389.00	541,522.00	589,891.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	474,389.00	541,522.00	589,891.00
d. Number of retirees receiving OPEB benefits	39	44	44

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	303.0	293.5	278.5	273.5

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

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

No
----

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

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

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

Formal Negotiations have yet to start for 20/21.
--

Negotiations Settled

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

--

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


If Yes, date of Superintendent and CBO certification:

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


If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: 



 End Date:

5. Salary settlement:

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

**One Year Agreement**

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

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

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

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

--	--

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

--

**Negotiations Not Settled**

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

304,403
---------

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
4,227,718	4,192,175	4,302,173
Varies; Capped at \$14489/FTE	Varies; Est at \$15,141/FTE	Varies; Est at \$15827
2.5%	4.5%	4.5%

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

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

No		
----	--	--

--

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

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

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

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	218.0	198.6	198.0	198.0

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

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

No
----

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

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

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

Formal Negotiations have yet to begin for 20/21.
--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

128,759
---------

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,671,748	1,666,064	1,666,064
Varies, Capped @ \$9473/FTE	Varies Capped @ \$9473	Varies, Capped @ \$9473
0.0%	0.0%	0.0%

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

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

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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	57.2	55.3	54.3	54.3

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

n/a
-----

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes
-----

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

n/a
-----

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No
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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

Like most districts through out the state, the district is grappling with drastic reductions to funding as well as deferrals. The district plans temporarily borrow cash from other funds as well as issue a TRAN in 2020/21 (forward) in order to allow the district to make thoughtful and careful changes to our programs and staffing to move forward as lean as possible .

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**End of School District Budget Criteria and Standards Review**

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Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,366.24	6,366.24	6,366.24	6,366.24	6,366.24	6,366.24
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,366.24	6,366.24	6,366.24	6,366.24	6,366.24	6,366.24
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	58.29	58.29	58.29	58.29	58.29	58.29
c. Special Education-NPS/LCI	0.21	0.21	0.21	0.21	0.21	0.21
d. Special Education Extended Year	4.41	4.41	4.41	4.41	4.41	4.41
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	62.91	62.91	62.91	62.91	62.91	62.91
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,429.15	6,429.15	6,429.15	6,429.15	6,429.15	6,429.15
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	102.88	102.88	102.88	102.25	102.25	102.25
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	102.88	102.88	102.88	102.25	102.25	102.25
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	102.88	102.88	102.88	102.25	102.25	102.25

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
<b>A. BEGINNING CASH</b>			502,263.00	1,531,911.00	(1,990,080.00)	(2,880,824.00)	(5,019,052.00)	(6,168,059.00)	4,010,614.00	3,690,639.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,050,576.00	1,050,576.00	3,634,366.00	1,891,036.00	1,891,036.00	3,634,366.00	1,891,036.00	1,891,036.00
Property Taxes	8020-8079		22,555.00	156,461.00	277,462.00	933,965.00	2,327,403.00	11,994,807.00	3,601,436.00	1,140,594.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,050.00	6,300.00	779,624.00		317,692.00	387,562.00	6,700.00	502,035.00
Other State Revenue	8300-8599		12,256.00			205,291.00	399,123.00		249,275.00	93,144.00
Other Local Revenue	8600-8799		43,645.00	80,083.00	356,784.00	136,723.00	98,072.00	1,573,619.00	92,244.00	37,909.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			1,130,082.00	1,293,420.00	5,048,236.00	3,167,015.00	5,033,326.00	17,590,354.00	5,840,691.00	3,664,718.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		517,148.00	2,977,149.00	3,065,177.00	3,071,648.00	3,061,580.00	3,132,541.00	3,038,272.00	3,048,894.00
Classified Salaries	2000-2999		507,668.00	908,438.00	953,754.00	976,083.00	979,125.00	1,168,434.00	949,106.00	955,280.00
Employee Benefits	3000-3999		357,959.00	1,317,499.00	1,390,333.00	1,435,887.00	1,339,016.00	1,580,467.00	1,377,256.00	1,387,120.00
Books and Supplies	4000-4999		97,736.00	346,572.00	247,064.00	181,041.00	149,876.00	95,856.00	104,607.00	125,149.00
Services	5000-5999		293,677.00	467,641.00	661,321.00	954,313.00	794,561.00	649,073.00	703,579.00	677,945.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			1,774,188.00	6,017,299.00	6,317,649.00	6,618,972.00	6,324,158.00	6,626,371.00	6,172,820.00	6,194,388.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,727,259.00	863,590.00	54,740.00	1,120,644.00	279,768.00	382,631.00	1,106.00	3,334.00
Due From Other Funds	9310					68,868.00				
Stores	9320		(86.00)		(13,640.00)	4,974.00	5,436.00	(23,951.00)	10,649.00	5,191.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	1,727,173.00	863,590.00	41,100.00	1,194,486.00	285,204.00	358,680.00	11,755.00	8,525.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		53,419.00	(338,298.00)	(337,569.00)	(148,457.00)	143,379.00	(356,010.00)	(399.00)	158,381.00
Due To Other Funds	9610							1,500,000.00		
Current Loans	9640									
Unearned Revenues	9650					29,214.00				
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	53,419.00	(338,298.00)	(337,569.00)	(119,243.00)	143,379.00	1,143,990.00	(399.00)	158,381.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	1,673,754.00	1,201,888.00	378,669.00	1,313,729.00	141,825.00	(785,310.00)	12,154.00	(149,856.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			1,029,648.00	(3,521,991.00)	(890,744.00)	(2,138,228.00)	(1,149,007.00)	10,178,673.00	(319,975.00)	(2,679,526.00)
<b>F. ENDING CASH (A + E)</b>			1,531,911.00	(1,990,080.00)	(2,880,824.00)	(5,019,052.00)	(6,168,059.00)	4,010,614.00	3,690,639.00	1,011,113.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		1,011,113.00	1,858,427.00	4,427,259.00	(1,459,184.00)				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,326,829.00	945,518.00			6,035,127.00		26,241,502.00	26,241,502.00
Property Taxes	8020-8079	3,622,062.00	7,040,679.00	2,760,622.00	1,218,742.00			35,096,788.00	35,096,788.00
Miscellaneous Funds	8080-8099	(317,115.00)			(265,482.00)			(582,597.00)	(582,597.00)
Federal Revenue	8100-8299	556,150.00	6,300.00	167,459.00	693,661.00	474,252.00		3,898,785.00	3,898,785.00
Other State Revenue	8300-8599	22,354.00	249,275.00		2,791,242.00	1,010,115.00		5,032,075.00	5,032,075.00
Other Local Revenue	8600-8799	243,696.00	145,693.00	465,148.00	677,411.00			3,951,027.00	3,951,029.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		6,453,976.00	8,387,465.00	3,393,229.00	5,115,574.00	7,519,494.00	0.00	73,637,580.00	73,637,582.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	3,116,097.00	3,092,149.00	3,077,321.00	1,161,667.00			32,359,643.00	32,359,643.00
Classified Salaries	2000-2999	1,121,289.00	968,698.00	950,521.00	1,063,165.00			11,501,561.00	11,501,561.00
Employee Benefits	3000-3999	1,365,873.00	1,351,109.00	1,574,816.00	4,229,596.00			18,706,931.00	18,706,931.00
Books and Supplies	4000-4999	114,814.00	152,857.00	176,782.00	337,379.00			2,129,733.00	2,129,733.00
Services	5000-5999	599,715.00	736,259.00	654,257.00	1,421,315.00			8,613,656.00	8,613,656.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				1,805,629.00			1,805,629.00	1,805,629.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		6,317,788.00	6,301,072.00	6,433,697.00	10,018,751.00	0.00	0.00	75,117,153.00	75,117,153.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,223.00	2,098.00	2,991.00	(54,146.00)			4,385,238.00	
Due From Other Funds	9310				0.00			68,868.00	
Stores	9320	4,814.00	5,505.00	(19,513.00)	20,618.00			(3.00)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		6,037.00	7,603.00	(16,522.00)	(33,528.00)	0.00	0.00	4,454,103.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(705,089.00)	(474,836.00)	2,829,453.00	(823,974.00)			0.00	
Due To Other Funds	9610							1,500,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							29,214.00	
Deferred Inflows of Resources	9690				(29,214.00)			(29,214.00)	
<b>SUBTOTAL</b>		(705,089.00)	(474,836.00)	2,829,453.00	(853,188.00)	0.00	0.00	1,500,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		711,126.00	482,439.00	(2,845,975.00)	819,660.00	0.00	0.00	2,954,103.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		847,314.00	2,568,832.00	(5,886,443.00)	(4,083,517.00)	7,519,494.00	0.00	1,474,530.00	(1,479,571.00)
<b>F. ENDING CASH (A + E)</b>		1,858,427.00	4,427,259.00	(1,459,184.00)	(5,542,701.00)				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								1,976,793.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_

\_\_\_\_\_

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

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

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

For additional information on this certification, please contact:

Name: Robert Whittenberg

Title: Asst. Superintendent of Business Services

Telephone: (530) 622-5081

E-mail: rwhittenberg@eduhdsd.net

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	60,252,421.00		60,252,421.00	13,590,000.00	16,610,118.00	57,232,303.00	1,952,491.00
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	2,849,881.00	5,866,001.00	344,896.00
Capital Leases Payable	882,554.00		882,554.00		85,112.00	797,442.00	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		25,000.00	820,716.00	
Governmental activities long-term liabilities	68,036,573.00	0.00	68,036,573.00	16,250,000.00	19,570,111.00	64,716,462.00	2,385,486.00
<b>Business-Type Activities:</b>							
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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.19		85,372.62	85,372.81
2. State Lottery Revenue	8560	1,046,403.00		395,744.00	1,442,147.00
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)		1,046,403.19	0.00	481,116.62	1,527,519.81
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	1,000.00		426,583.62	427,583.62
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,045,403.00			1,045,403.00
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			45,070.00	45,070.00
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 )		1,046,403.00	0.00	471,653.62	1,518,056.62
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.19	0.00	9,463.00	9,463.19
<b>D. COMMENTS:</b>  Site Licenses for online textbooks.					

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.



**2020/21 Cafeteria Fund Adopted Budget (June 11, 2020)**

**Explanation of Changes from 2019/20 Estimated Actuals to 2020/21 Adopted Budget**

**Revenues**

	Object Codes	2019/20 Estimated Actuals	2020/21 Adopted Budget	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 620,000	\$ 640,000	\$ 20,000	
State Revenue	8300-8599	\$ 47,500	\$ 40,000	\$ (7,500)	
Other Local Revenue	8600-8799	\$ 845,000	\$ 981,000	\$ 136,000	Increase projected as result of a meal price increase.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 1,512,500</b>	<b>\$ 1,661,000</b>	<b>\$ 148,500</b>	

**Expenditures**

	Object Codes	2019/20 Estimated Actuals	2020/21 Adopted Budget	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ 733,091	\$ 754,683	\$ 21,592	Step Increases.
Employee Benefits	3000-3999	\$ 223,350	\$ 233,291	\$ 9,941	Increase in employer PERS rates.
Books and Supplies	4000-4999	\$ 573,159	\$ 599,000	\$ 25,841	Anticipated increase in prices for food and supplies.
Services and Other Operating Expenses	5000-5999	\$ 120,483	\$ 131,600	\$ 11,117	Anticipated Increases in software licensing.
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 81,233	\$ 78,518	\$ (2,715)	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 1,731,316</b>	<b>\$ 1,797,092</b>	<b>\$ 65,776</b>	

<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (218,816)</b>	<b>\$ (136,092)</b>		
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<b>Beginning Fund Balance, July 1</b>	<b>\$ 380,870</b>	<b>\$ 162,054</b>		
<b>Projected Ending Fund Balance, June 30</b>	<b>\$ 162,054</b>	<b>\$ 25,962</b>		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	620,000.00	640,000.00	3.2%
3) Other State Revenue		8300-8599	47,500.00	40,000.00	-15.8%
4) Other Local Revenue		8600-8799	845,000.00	981,000.00	16.1%
5) TOTAL, REVENUES			1,512,500.00	1,661,000.00	9.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	733,091.00	754,683.00	2.9%
3) Employee Benefits		3000-3999	223,350.00	233,291.00	4.5%
4) Books and Supplies		4000-4999	573,159.00	599,000.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	120,483.00	131,600.00	9.2%
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	81,233.00	78,518.00	-3.3%
9) TOTAL, EXPENDITURES			1,731,316.00	1,797,092.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(218,816.00)	(136,092.00)	-37.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(218,816.00)	(136,092.00)	-37.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380,869.61	162,053.61	-57.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380,869.61	162,053.61	-57.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380,869.61	162,053.61	-57.5%
2) Ending Balance, June 30 (E + F1e)			162,053.61	25,961.61	-84.0%
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			158,668.61	25,961.61	-83.6%
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	282,194.23		
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	6,789.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			292,368.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	21.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	87,136.34		
6) TOTAL, LIABILITIES			87,158.23		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			205,210.10		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	620,000.00	640,000.00	3.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>620,000.00</b>	<b>640,000.00</b>	<b>3.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	47,500.00	40,000.00	-15.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>47,500.00</b>	<b>40,000.00</b>	<b>-15.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	838,000.00	975,000.00	16.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	5,000.00	-16.7%
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	1,000.00	1,000.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>845,000.00</b>	<b>981,000.00</b>	<b>16.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,512,500.00</b>	<b>1,661,000.00</b>	<b>9.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	355,334.00	367,769.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	339,842.00	346,819.00	2.1%
Clerical, Technical and Office Salaries		2400	37,915.00	40,095.00	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>733,091.00</b>	<b>754,683.00</b>	<b>2.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,385.00	5,905.00	-7.5%
PERS		3201-3202	102,132.00	105,148.00	3.0%
OASDI/Medicare/Alternative		3301-3302	52,411.00	55,516.00	5.9%
Health and Welfare Benefits		3401-3402	43,732.00	48,394.00	10.7%
Unemployment Insurance		3501-3502	380.00	377.00	-0.8%
Workers' Compensation		3601-3602	10,517.00	10,158.00	-3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,793.00	7,793.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>223,350.00</b>	<b>233,291.00</b>	<b>4.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,500.00	8,500.00	13.3%
Noncapitalized Equipment		4400	30,659.00	5,000.00	-83.7%
Food		4700	535,000.00	585,500.00	9.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>573,159.00</b>	<b>599,000.00</b>	<b>4.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	10,000.00	42.9%
Dues and Memberships		5300	2,783.00	2,000.00	-28.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,200.00	4,100.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,000.00	17,000.00	112.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	72,500.00	72,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,000.00	26,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>120,483.00</b>	<b>131,600.00</b>	<b>9.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	81,233.00	78,518.00	-3.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>81,233.00</b>	<b>78,518.00</b>	<b>-3.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,731,316.00</b>	<b>1,797,092.00</b>	<b>3.8%</b>

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



**2020/21 Retiree Benefit Fund Adopted Budget (June 11, 2020)**

**Explanation of Changes from 2019/20 Estimated Actuals to 2020/21 Adopted Budget**

**Revenues**

	Object Codes	2019/20 Estimated Actuals	2020/21 Adopted Budget	Change	Description of Major Changes
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 100,000	\$ 50,000	\$ (50,000)	Funds are invested in an index fund. As such, revenues will fluctuate.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ (50,000)</b>	

**Expenditures**

	Object Codes	2019/20 Estimated Actuals	2020/21 Adopted Budget	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	\$ 8,000	\$ -	Trustee Fees
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>	

<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ 92,000</b>	<b>\$ 42,000</b>	<b>\$ (50,000)</b>	
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Beginning Fund Balance, July 1	\$ 2,517,926	\$ 2,609,926		
Projected Ending Fund Balance, June 30	\$ 2,609,926	\$ 2,651,926	\$ 42,000	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	50,000.00	-50.0%
5) TOTAL, REVENUES			100,000.00	50,000.00	-50.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,000.00	8,000.00	0.0%
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			8,000.00	8,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			92,000.00	42,000.00	-54.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			92,000.00	42,000.00	-54.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,517,926.16	2,609,926.16	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,517,926.16	2,609,926.16	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,517,926.16	2,609,926.16	3.7%
2) Ending Net Position, June 30 (E + F1e)			2,609,926.16	2,651,926.16	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	2,609,926.16	2,651,926.16	1.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(0.01)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,640,420.64		
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			2,640,420.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			2,640,420.63		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	100,000.00	50,000.00	-50.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,000.00	50,000.00	-50.0%
<b>TOTAL, REVENUES</b>			100,000.00	50,000.00	-50.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			8,000.00	8,000.00	0.0%
<b>TOTAL, EXPENSES</b>			8,000.00	8,000.00	0.0%

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

## Summary of Facilities Funds - 2020/21 Adopted Budget (June 11, 2020)

### 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	\$ 1,050,000	\$ 2,500	\$ 2,075,000	\$ 3,127,500
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>		<b>\$ 1,050,000</b>	<b>\$ 2,500</b>	<b>\$ 2,075,000</b>	<b>\$ 3,127,500</b>

### 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	\$ 28,715	\$ -	\$ -	\$ 28,715
Employee Benefits	3000-3999	\$ 12,898	\$ -	\$ -	\$ 12,898
Books and Supplies	4000-4999	\$ 100	\$ -	\$ -	\$ 100
Services & Other Operating Expenses	5000-5999	\$ 53,850	\$ -	\$ 35,000	\$ 88,850
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	\$ -
Other Outgo	7100-7299	\$ 604,232	\$ -	\$ 13,568	\$ 617,800
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>		<b>\$ 699,795</b>	<b>\$ -</b>	<b>\$ 48,568</b>	<b>\$ 748,363</b>

Net Increase/Decrease in Fund Balance		\$ 350,205	\$ 2,500	\$ 2,026,432	\$ 2,379,137
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<b>Beginning Fund Balance, July 1</b>		<b>\$ 3,047,345</b>	<b>\$ 204,125</b>	<b>\$ 3,897,755</b>	<b>\$ 7,379,215</b>
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<b>Projected Ending Fund Balance, June 30</b>		<b>\$ 3,397,550</b>	<b>\$ 206,625</b>	<b>\$ 5,924,187</b>	<b>\$ 9,758,352</b>
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**2020/21 Capital Facilities Fund Adopted Budget (June 11, 2020)**

**Explanation of Changes from 2019/20 Estimated Actuals to 2020/21 Adopted Budget**

<b>Revenues</b>					
	Object Codes	Estimated Actuals 2019/20	Adopted Budget 2020/21	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	\$ 1,050,000	\$ (259,151)	Developer Fees Revenues have been declining.
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 1,309,151</b>	<b>\$ 1,050,000</b>	<b>\$ (259,151)</b>	
<b>Expenditures</b>					
	Object Codes	Estimated Actuals 2019/20	Adopted Budget 2020/21	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ 27,236	\$ 28,715	\$ 1,479	
Employee Benefits	3000-3999	\$ 11,494	\$ 12,898	\$ 1,404	
Books and Supplies	4000-4999	\$ -	\$ 100	\$ 100	
Services and Other Operating Expenses	5000-5999	\$ 59,800	\$ 53,850	\$ (5,950)	Admin Fees associated with the collection of Developer Fees declining.
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299	\$ 630,667	\$ 604,232	\$ (26,435)	A partial refunding of COP debt was completed in 2019/20 lowering our payments.
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 729,197</b>	<b>\$ 699,795</b>	<b>\$ (29,402)</b>	
<b>Net Increase/Decrease in Fund Balance</b>		<b>\$ 579,954</b>	<b>\$ 350,205</b>	<b>\$ (229,749)</b>	
<b>Beginning Fund Balance, July 1</b>		<b>\$ 2,467,391</b>	<b>\$ 3,047,345</b>		
<b>Projected Ending Fund Balance, June 30</b>		<b>\$ 3,047,345</b>	<b>\$ 3,397,550</b>		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,309,151.00	1,050,000.00	-19.8%
5) TOTAL, REVENUES			1,309,151.00	1,050,000.00	-19.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,236.00	28,715.00	5.4%
3) Employee Benefits		3000-3999	11,494.00	12,898.00	12.2%
4) Books and Supplies		4000-4999	0.00	100.00	New
5) Services and Other Operating Expenditures		5000-5999	59,800.00	53,850.00	-9.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	630,667.00	604,232.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			729,197.00	699,795.00	-4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			579,954.00	350,205.00	-39.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			579,954.00	350,205.00	-39.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,467,391.04	3,047,345.04	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,467,391.04	3,047,345.04	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,467,391.04	3,047,345.04	23.5%
2) Ending Balance, June 30 (E + F1e)			3,047,345.04	3,397,550.04	11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,047,345.04	3,397,550.04	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,634,693.58		
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			3,134,693.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(10,994.55)		
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			(10,994.55)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,145,688.13		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	55,000.00	50,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,250,000.00	1,000,000.00	-20.0%
Other Local Revenue All Other Local Revenue					
		8699	4,151.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,309,151.00	1,050,000.00	-19.8%
<b>TOTAL, REVENUES</b>			1,309,151.00	1,050,000.00	-19.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,236.00	28,715.00	5.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			27,236.00	28,715.00	5.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,371.00	6,513.00	21.3%
OASDI/Medicare/Alternative		3301-3302	2,078.00	2,196.00	5.7%
Health and Welfare Benefits		3401-3402	3,395.00	3,789.00	11.6%
Unemployment Insurance		3501-3502	14.00	14.00	0.0%
Workers' Compensation		3601-3602	386.00	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	250.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			11,494.00	12,898.00	12.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	100.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	100.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50.00	100.00	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	59,750.00	53,750.00	-10.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>59,800.00</b>	<b>53,850.00</b>	<b>-9.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	324,483.00	322,538.00	-0.6%
Other Debt Service - Principal		7439	306,184.00	281,694.00	-8.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>630,667.00</b>	<b>604,232.00</b>	<b>-4.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>729,197.00</b>	<b>699,795.00</b>	<b>-4.0%</b>

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



**2020/21 Special Reserve for Capital Outlay Projects Adopted Budget (June 11, 2020)**  
**Explanation of Changes from 2019/20 Estimated Actuals to 2020/21 Adopted Budget**

**Revenues**

	Object Codes	Estimated Actuals 2019/20	Adopted Budget 2020/21	Change	Description of Major Changes
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 14,386	\$ 2,500	\$ (11,886)	Reduction in Interest Revenue
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ 38,400	\$ -	\$ (38,400)	Easement at El Dorado East
<b>Total Revenues</b>		<b>\$ 52,786</b>	<b>\$ 2,500</b>	<b>\$ (11,886)</b>	

**Expenditures**

	Object Codes	Estimated Actuals 2019/20	Adopted Budget 2020/21	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ 103,762	\$ -	\$ (103,762)	Technology equipment upgrades in 2019/20
Services and Other Operating Expenses	5000-5999	\$ 36,405	\$ -	\$ (36,405)	Technology equipment upgrades in 2019/20
Capital Outlay	6000-6999	\$ 859,009	\$ -	\$ (859,009)	Purchase of Property next to El Dorado High School; Capital Projects.
Other Outgo	7100-7299	\$ -	\$ -	\$ -	
	7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 999,176</b>	<b>\$ -</b>	<b>\$ (999,176)</b>	

<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ (946,390)</b>	<b>\$ 2,500</b>	<b>\$ 987,290</b>	
<b>Beginning Fund Balance, July 1</b>	<b>\$ 1,150,515</b>	<b>\$ 204,125</b>		
<b>Projected Ending Fund Balance, June 30</b>	<b>\$ 204,125</b>	<b>\$ 206,625</b>		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,386.00	2,500.00	-82.6%
5) TOTAL, REVENUES			14,386.00	2,500.00	-82.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	103,762.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	36,405.00	0.00	-100.0%
6) Capital Outlay		6000-6999	859,009.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			999,176.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(984,790.00)	2,500.00	-100.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(946,390.00)	2,500.00	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,150,514.88	204,124.88	-82.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,150,514.88	204,124.88	-82.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,150,514.88	204,124.88	-82.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	204,124.88	206,624.88	1.2%
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 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	257,721.99		
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			257,721.99		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			257,721.99		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,250.00	2,500.00	-82.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	136.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,386.00	2,500.00	-82.6%
TOTAL, REVENUES			14,386.00	2,500.00	-82.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,437.00	0.00	-100.0%
Noncapitalized Equipment		4400	52,325.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			103,762.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,869.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,536.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,405.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	678,210.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	180,799.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>859,009.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>999,176.00</b>	<b>0.00</b>	<b>-100.0%</b>

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



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

**2020/21 Capital Projects Fund for Blended Component Units Adopted Budget (June 11, 2020)**  
**Explanation of Changes from 2019/20 Estimated Actuals to 2020/21 Adopted Budget**

<b>Revenues</b>					
	Object Codes	Estimated Actuals 2019/20	Adopted Budget 2020/21	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	\$ 2,075,000	\$ (25,000)	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
<b>Total Revenues</b>		<b>\$ 2,100,000</b>	<b>\$ 2,075,000</b>	<b>\$ (25,000)</b>	
<b>Expenditures</b>					
	Object Codes	Estimated Actuals 2019/20	Adopted Budget 2020/21	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ 32,234	\$ -	\$ (32,234)	Oak Ridge CTE Foods Lab completion.
Services and Other Operating Expenses	5000-5999	\$ 131,647	\$ 35,000	\$ (96,647)	Oak Ridge CTE Foods Lab completion.
Capital Outlay	6000-6999	\$ 1,645,125	\$ -	\$ (1,645,125)	Oak Ridge CTE Foods Lab completion.
Other Outgo	7100-7299	\$ 141,498	\$ 13,568	\$ (127,930)	A partial refunding of COP debt was completed in 2019/20 lowering our payments.
Indirect/Direct Support Costs	7400-7499	\$ -	\$ -	\$ -	
Interfund Transfers Out	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>		<b>\$ 1,950,504</b>	<b>\$ 48,568</b>	<b>\$ (1,901,936)</b>	
<b>Net Increase/Decrease in Fund Balance</b>		<b>\$ 149,496</b>	<b>\$ 2,026,432</b>	<b>\$ 1,876,936</b>	
Beginning Fund Balance, July 1		\$ 3,748,259	\$ 3,897,755		
Projected Ending Fund Balance, June 30		\$ 3,897,755	\$ 5,924,187		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100,000.00	2,075,000.00	-1.2%
5) TOTAL, REVENUES			2,100,000.00	2,075,000.00	-1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	32,234.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	131,647.00	35,000.00	-73.4%
6) Capital Outlay		6000-6999	1,645,125.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	141,498.00	135,568.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,950,504.00	170,568.00	-91.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			149,496.00	1,904,432.00	1173.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			149,496.00	1,904,432.00	1173.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,941,225.43	5,090,721.43	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,941,225.43	5,090,721.43	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,941,225.43	5,090,721.43	3.0%
2) Ending Balance, June 30 (E + F1e)			5,090,721.43	6,995,153.43	37.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,090,721.43	6,995,153.43	37.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,653,922.43		
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	1,259,655.88		
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			4,913,578.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,913,578.31		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	2,000,000.00	2,000,000.00	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	100,000.00	75,000.00	-25.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,100,000.00	2,075,000.00	-1.2%
<b>TOTAL, REVENUES</b>			2,100,000.00	2,075,000.00	-1.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,905.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,329.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			32,234.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	131,647.00	35,000.00	-73.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			131,647.00	35,000.00	-73.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,645,125.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,645,125.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	72,802.00	72,366.00	-0.6%
Other Debt Service - Principal		7439	68,696.00	63,202.00	-8.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			141,498.00	135,568.00	-4.2%
<b>TOTAL, EXPENDITURES</b>			1,950,504.00	170,568.00	-91.3%



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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,903,654.00	4,180,350.00	7.1%
5) TOTAL, REVENUES			3,903,654.00	4,180,350.00	7.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,840,283.00	4,178,983.00	8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,840,283.00	4,178,983.00	8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			63,371.00	1,367.00	-97.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			63,371.00	1,367.00	-97.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,821,380.57	2,884,751.57	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,821,380.57	2,884,751.57	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,821,380.57	2,884,751.57	2.2%
2) Ending Balance, June 30 (E + F1e)			2,884,751.57	2,886,118.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,884,751.57	2,886,118.57	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,001,299.14		
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			3,001,299.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,001,299.14		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,892,204.00	4,170,000.00	7.1%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	700.00	850.00	21.4%
Interest		8660	10,750.00	9,500.00	-11.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,903,654.00	4,180,350.00	7.1%
<b>TOTAL, REVENUES</b>			3,903,654.00	4,180,350.00	7.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,725,118.00	1,952,491.00	13.2%
Bond Interest and Other Service Charges		7434	2,115,165.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,840,283.00</b>	<b>4,178,983.00</b>	<b>8.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,840,283.00</b>	<b>4,178,983.00</b>	<b>8.8%</b>

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