

Denair Unified School District

2020-2021 Proposed Budget Report



*Where students are family
and learning comes to life!*

3460 Lester Road
Denair CA, 95316

Board Presentation, Public Hearing and Adoption
June 4, 2020

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Denair Unified School District
2020-2021 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing and Adoption – June 4, 2020

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

Governor’s Revised State Budget Proposal “May Revision”

On May 14, 2020 the Governor presented an overview of the May Revision. “This is no normal year. And this is no ordinary May Revision.” With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state’s revenue sources dropped and projections of the state’s main revenue sources – personal income tax, sales and use tax and corporation tax – will be reduced in the budget year by 25.5%, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

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

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

The May Revision confirms the continued decline in statewide average daily attendance (ADA) for the upcoming fiscal year – with declines going from the 0.33% estimated in January to 0.67%.

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

Cash Flow/Deferrals: Cash flow is critical. Interyear deferrals described in the Governor’s May Revision will shift Proposition 98 appropriations at the end of the fiscal year. For the 2019-20 fiscal year, the full June 2020 Second Principal Apportionment (P-2) payment will be deferred to July 2020. For 2020-21, the deferrals are estimated at \$5.3 billion and include a portion of April,

all of May, and all of June 2021 state aid to a preliminary payment plan of July, August and September in 2021-22. All deferral estimates and payback months are subject to change.

Local Control and Accountability Plan (LCAP): The Governor issued Executive Order (EO) N-56-20, which extends the deadline to adopt the LCAP, Annual Update and Budget Overview for Parents to December 15, 2020.

COVID-19 Operations Update – Written Report: The written report should provide stakeholders with explanations for the changes made to program offerings in response to school closures to address the COVID-19 emergency, how the District is meeting the needs of unduplicated pupils during school closures, and steps taken to support multiple areas during school closures.

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

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

Summary: All above information is current projections as of the Governor's May Revision 2020. Changes are likely to occur prior to finalization and adoption of the 2020-21 budget. It is imperative to stay well-informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.

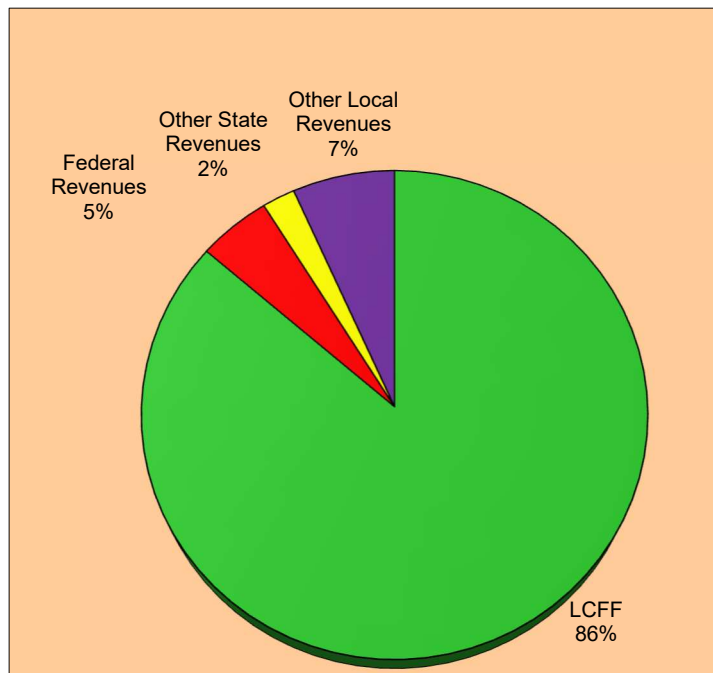
2020-2021 DUSD Primary Budget Components

- ❖ Average Daily Attendance (ADA)
 - Estimated ADA is at 1,280 District-wide:
 - DMS – 208
 - DHS – 273
 - DECA – 577
 - DCA – 222
 - Estimate an increase of approximately 15 ADA from 2019-2020.
- ❖ The District's unduplicated pupil percentage for supplemental & concentration funding is estimated to be 63.27%. The percentage will be revised based on final data.
- ❖ Lottery revenue is estimated to be \$153 per ADA for unrestricted purposes and \$54 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for TK-8 ADA, and \$61.94 for 9-12 ADA at non-charter schools and \$16.86 for TK-8 ADA, and \$46.87 for 9-12 ADA at charter schools.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Description	Amount
Local Control Funding Formula	\$12,278,981
Federal Revenues	\$684,562
Other State Revenues	\$308,978
Other Local Revenues	\$959,409
TOTAL	\$14,231,930



Education Protection Account

Illustrated below is how the District's EPA funds are appropriated for the 2020-21 school year. Amounts will be revised throughout the year based on information received from the State.

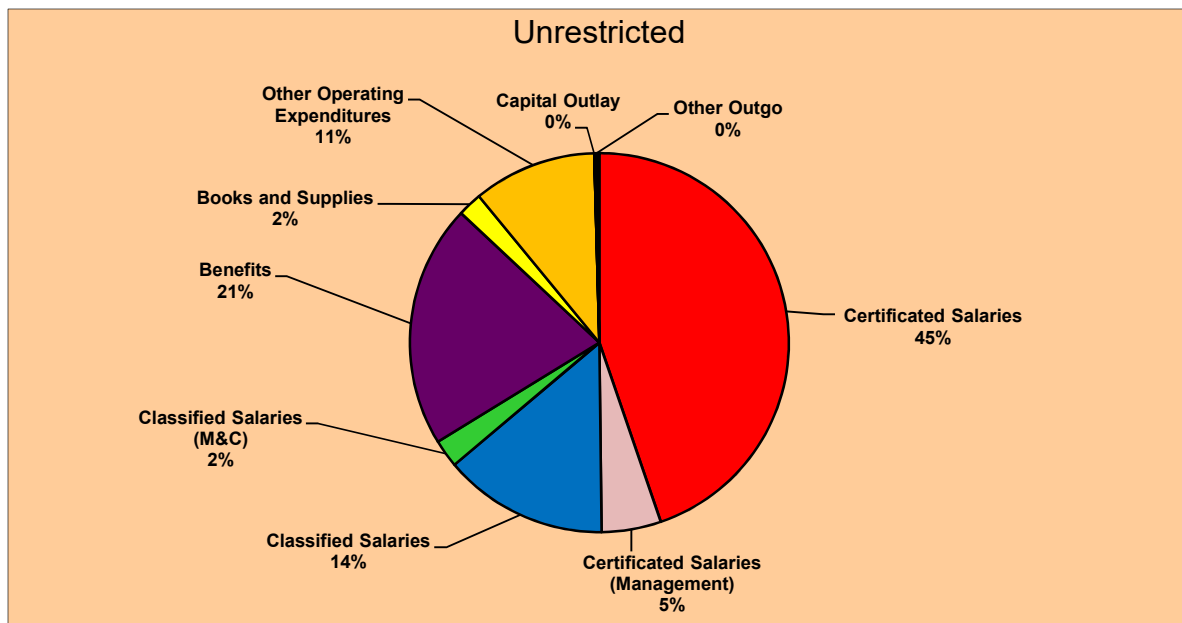
Education Protection Account (EPA) Budget				
<i>Fiscal Year Ending June 30, 2021</i>				
	Denair Unified School District	Denair Elementary Charter Academy	Denair Charter Academy	Total
BUDGETED REVENUES:				
<i>General Purpose Funds</i>	\$5,064,563	\$4,993,431	\$2,220,987	\$12,278,981
<i>EPA Factor</i>	13%	2%	14%	9%
<i>Estimated EPA Funds</i>	\$669,125	\$115,400	\$319,300	\$1,103,825
BUDGETED EXPENDITURES:				
<i>Certificated Instructional Salaries</i>	\$524,884	\$94,028	\$248,809	\$867,721
<i>Certificated Instructional Benefits</i>	\$144,241	\$21,372	\$70,491	\$236,104
	\$669,125	\$115,400	\$319,300	\$1,103,825

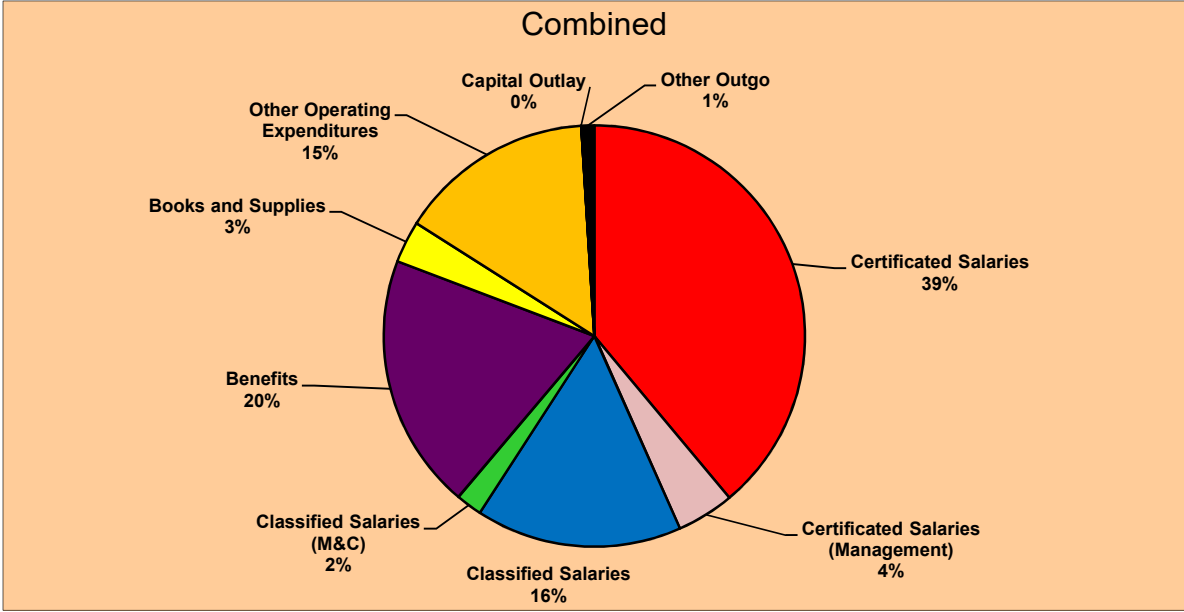
Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 87% of the District's unrestricted budget, and approximately 81% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$4,879,557	\$5,659,232
Certificated Salaries (Management)	\$554,816	\$641,960
Classified Salaries	\$1,530,463	\$2,299,177
Classified Salaries (Management & Confidential)	\$260,391	\$292,029
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,261,734	\$2,851,546
Books and Supplies	\$225,659	\$469,244
Other Operating Expenditures	\$1,147,128	\$2,180,248
Capital Outlay	\$0	\$0
Other Outgo	-\$47,724	\$145,580
TOTAL	\$10,812,024	\$14,539,016

Following is a graphical description of expenditures by percentage:





Contributions to/from Restricted Programs & Transfers Out

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	Proposed Budget
Special Education	1,208,614
Restricted Maintenance Account	525,896
TOTAL CONTRIBUTIONS	1,734,510

General Fund Summary

The District’s 2020-21 General Fund projects a total unrestricted deficit of \$207,711 and an ending fund balance of \$708,175 (\$638,519 for unrestricted activity). The components of the District’s fund balance are as follows: revolving cash - \$3,900, restricted programs - \$69,656, economic uncertainty - \$440,370, and unassigned / unappropriated of \$194,249.

Cash Flow

The District is anticipating having negative monthly cash balances in September-November of 2020 and again in June, 2021. The District will be able to cover negative cash by borrowing from other funds within the District.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2021.

FUND	2019-20	Est. Net Change	2020-21
OPERATING FUNDS	\$1,015,261	(\$307,086)	\$708,175
CHILD DEVELOPMENT FUND	\$38,646	\$0	\$38,646
CAFETERIA FUND	\$3,966	\$0	\$3,966
BUILDING FUND	\$1,093,300	\$0	\$1,093,300
CAPITAL FACILITIES FUND	\$141,099	\$15,895	\$156,994
BOND INTEREST FUND	\$1,533,160	(\$75,700)	\$1,457,460
DEBT SERVICE FUND	\$91,408	\$0	\$91,408
TOTAL	\$3,916,840	(\$366,891)	\$3,549,949

Multiyear Projection

General Planning Factors Released by the Department of Finance (DOF):

	2020-21	2021-22	2022-23
Statutory COLA	2.31%	2.48%	23.26%
LCFF Base Grant Proration Factor	-7.92%	-12.178%	-14.95%
State Add-on Proration Factor	-10.00%	-10.00%	-10.00%
STRS Employer Rates	16.15%	16.02 %	18.40%
PERS Employer Rates (May 2020)	20.70%	22.84%	25.80%
Lottery – Prop. 20 per ADA	\$54	\$54	\$54
Lottery – unrestricted per ADA	\$153	\$153	\$153
Mandate Block Grant for Districts – K-8 per ADA	\$32.18	\$32.18	\$32.18
Mandate Block Grant for Districts – 9-12 per ADA	\$61.94	\$61.94	\$61.94
Mandate Block Grant for Charters – K-8 per ADA	\$16.86	\$16.86	\$16.86
Mandate Block Grant for Charters – 9-12 per ADA	\$46.87	\$46.87	\$46.87
State Preschool Part-Day Daily Reimbursement Rate	\$28.24	\$28.42	\$28.42
State Preschool Full-Day Daily Reimbursement Rate	\$45.61	\$45.61	\$45.61

Various aspects of the planning factors illustrated above will be further discussed below with the District's revenue or expenditure assumptions.

Revenue Assumptions:

Based on 2019-20 enrollment and past enrollment trends, the District anticipates enrollment to increase by 1.22%, 0.45% in 2021-22 and 0.6% in 2022-23. The Local Control Funding Formula is estimated to be adjusted by COLA and then decreased by 10%.

Expenditure Assumptions:

Certificated step increases are estimated to be approximately 1.45%. Decrease of 2 FTE due to the elimination of vacant positions. Classified step increases are estimated to be 2.14%. Decrease of 1.63 FTE due to the elimination of vacant positions.

Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to decrease by 0.95% in 2020-21 and 0.13% in 2021-22, but then increase by 2.08% in 2022-23. PERS is expected to increase by 0.979% in 2020-21, 2.14% in 2021-22 and an additional 2.66% in 2022-23.

Estimated Ending Fund Balances:

During 2021-22, the District estimates a total operating deficit of \$165,878 resulting in an ending fund balance of \$542,297.

During 2022-23, the District estimates that the General Fund will deficit spend by approximately \$192,986 resulting in an ending General Fund balance of \$349,311.

Finally, the District recognizes \$151,593 in ongoing deficit spending that needs to be eliminated from the budget over the next year and is committed to working with stakeholders to do so. Resolution 06042020-15 is included with this budget presentation adopting a deficit reduction plan for the 2020-21 through 2022-23 fiscal years.

Estimated Ending Cash Balances:

As discussed above, the District anticipates having negative monthly cash balances during the months of September-November, 2020 and having a negative ending cash balance of approximately \$470,000 on June 30, 2021 due to April-June deferrals. During 2021-22, the District is expected to have a negative monthly cash balance in the months of August-November, 2021 and is estimated to have a negative ending cash balance of approximately \$685,000 on June 30, 2022 due to potential April-June deferrals. The District can borrow from other funds within the District to cover negative cash balances throughout both fiscal years.

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years based on its commitment to implementing a deficit reduction plan. Therefore, Denair Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain a minimum State reserve on a district-wide basis while continuing to work with stakeholders to implement the community's highest priorities.

DENAIR UNIFIED SCHOOL DISTRICT
2020-21 Proposed Budget
Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Operating Funds (01)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Building Fund (21)	Capital Facilities Fund (25)	Bond Interest & Redemption Fund (51)	Debt Service Fund (56)	Total
REVENUES									
General Purpose (LCFF) Revenues:									
State Aid	2,748,054	3,902,995							6,651,049
Property Taxes & Misc. Local	2,316,509	3,311,423							5,627,932
Total General Purpose	5,064,563	7,214,418	-	-	-	-	-	-	12,278,981
Federal Revenues	684,562	-		599,848					1,284,410
Other State Revenues	133,366	175,612	200,637	50,000			16,800		576,415
Other Local Revenues	957,309	2,100		1,500		250,000	1,003,600		2,214,509
TOTAL - REVENUES	6,839,800	7,392,130	200,637	651,348	-	250,000	1,020,400	-	16,354,315
EXPENDITURES									
Certificated Salaries	2,132,457	3,526,775	66,410						5,725,642
Certificated Management Salaries	464,153	177,807	9,883						651,843
Classified Salaries	1,275,891	1,023,286	48,558	244,924					2,592,659
Classified Management Salaries	253,689	38,340							292,029
Employee Benefits (All)	1,444,505	1,407,041	42,301	111,473					3,005,320
Books & Supplies	280,802	188,442	9,950	246,041					725,235
Other Operating Expenses (Services)	1,030,480	1,149,768	12,400	48,910					2,241,558
Capital Outlay	-	-							-
Other Outgo	156,715	-					1,096,100	234,105	1,486,920
Direct Support/Indirect Costs	(14,736)	3,601	11,135						-
TOTAL - EXPENDITURES	7,023,956	7,515,060	200,637	651,348	-	-	1,096,100	234,105	16,721,206
EXCESS (DEFICIENCY)	(184,156)	(122,930)	-	-	-	250,000	(75,700)	(234,105)	(366,891)
OTHER SOURCES/USES									
Transfers In	140,000	-						234,105	374,105
Transfers (Out)	-	(140,000)				(234,105)			(374,105)
Net Other Sources (Uses)	-	-							-
Contributions to Restricted Programs	-	-							-
TOTAL - OTHER SOURCES/USES	140,000	(140,000)	-	-	-	(234,105)	-	234,105	-
FUND BALANCE INCREASE (DECREASE)	(44,156)	(262,930)	-	-	-	15,895	(75,700)	-	(366,891)
FUND BALANCE									
Beginning Fund Balance	328,777	686,484	38,646	3,966	1,093,300	141,099	1,533,160	91,408	3,916,840
Ending Balance, June 30	284,621	423,554	38,646	3,966	1,093,300	156,994	1,457,460	91,408	3,549,949

DENAIR UNIFIED SCHOOL DISTRICT
2020-21 Proposed Budget
Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Denair Elementary Charter Academy			Denair Charter Academy			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid	2,748,054	-	2,748,054	2,602,078	-	2,602,078	1,300,917	-	1,300,917	6,651,049
Property Taxes & Misc. Local	2,125,014	191,495	2,316,509	2,391,353	-	2,391,353	920,070	-	920,070	5,627,932
Total General Purpose	4,873,068	191,495	5,064,563	4,993,431	-	4,993,431	2,220,987	-	2,220,987	12,278,981
Federal Revenues	-	684,562	684,562	-	-	-	-	-	-	684,562
Other State Revenues	100,225	33,141	133,366	93,262	29,000	122,262	41,850	11,500	53,350	308,978
Other Local Revenues	16,000	941,309	957,309	-	-	-	-	2,100	2,100	959,409
TOTAL - REVENUES	4,989,293	1,850,507	6,839,800	5,086,693	29,000	5,115,693	2,262,837	13,600	2,276,437	14,231,930
EXPENDITURES										
Certificated Salaries	1,716,208	416,249	2,132,457	2,187,514	279,240	2,466,754	975,835	84,186	1,060,021	5,659,232
Certificated Management Salaries	377,009	87,144	464,153	88,947	-	88,947	88,860	-	88,860	641,960
Classified Salaries	851,482	424,409	1,275,891	504,378	257,225	761,603	174,603	87,080	261,683	2,299,177
Classified Management Salaries	222,051	31,638	253,689	19,170	-	19,170	19,170	-	19,170	292,029
Employee Benefits (All)	1,097,667	346,838	1,444,505	820,044	183,096	1,003,140	344,023	59,878	403,901	2,851,546
Books & Supplies	146,823	133,979	280,802	65,316	68,330	133,646	13,520	41,276	54,796	469,244
Other Operating Expenses (Services)	443,475	587,005	1,030,480	401,816	268,118	669,934	301,837	177,997	479,834	2,180,248
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	156,715	156,715	-	-	-	-	-	-	156,715
Direct Support/Indirect Costs	(47,724)	32,988	(14,736)	-	2,618	2,618	-	983	983	(11,135)
TOTAL - EXPENDITURES	4,806,991	2,216,965	7,023,956	4,087,185	1,058,627	5,145,812	1,917,848	451,400	2,369,248	14,539,016
EXCESS (DEFICIENCY)	182,302	(366,458)	(184,156)	999,508	(1,029,627)	(30,119)	344,989	(437,800)	(92,811)	(307,086)
OTHER SOURCES/USES										
Transfers In	140,000		140,000	-	-	-	-	-	-	140,000
Transfers (Out)			-	-	-	-	(140,000)		(140,000)	(140,000)
Net Other Sources (Uses)			-			-			-	-
Contributions (to Restricted Programs)	(349,311)	349,311	-	(977,638)	977,638	-	(407,561)	407,561	-	-
TOTAL - OTHER SOURCES/USES	(209,311)	349,311	140,000	(977,638)	977,638	-	(547,561)	407,561	(140,000)	-
FUND BALANCE INCREASE (DECREASE)	(27,009)	(17,147)	(44,156)	21,870	(51,989)	(30,119)	(202,572)	(30,239)	(232,811)	(307,086)
FUND BALANCE										
Beginning Fund Balance	274,456	54,321	328,777	195,448	51,990	247,438	376,326	62,720	439,046	1,015,261
Ending Balance, June 30	247,447	37,174	284,621	217,318	1	217,319	173,754	32,481	206,235	708,175

Denair Unified School District
2020-21 Proposed Budget
Operating Funds Multi-Year Projection

Description	2020-21 Proposed Budget			2021-22 Projected Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	12,087,486	191,495	12,278,981	11,988,637	191,500	12,180,137	12,112,813	191,500	12,304,313
Federal Revenue (B)	0	684,562	684,562	0	684,600	684,600	0	684,600	684,600
State Revenue (C)	235,337	73,641	308,978	235,400	73,600	309,000	235,700	73,600	309,300
Local Revenue (D)	16,000	943,409	959,409	8,000	943,400	951,400	8,000	943,400	951,400
Total Revenues	12,338,823	1,893,107	14,231,930	12,232,037	1,893,100	14,125,137	12,356,513	1,893,100	14,249,613
EXPENDITURES									
Certificated Salaries (E)	5,434,373	866,819	6,301,192	5,416,000	803,300	6,219,300	5,489,500	812,000	6,301,500
Classified Salaries (F)	1,790,854	800,352	2,591,206	1,798,300	816,450	2,614,750	1,834,800	833,650	2,668,450
Benefits (G)	2,261,734	589,812	2,851,546	2,182,800	582,500	2,765,300	2,152,184	628,800	2,780,984
Books and Supplies (H)	225,659	243,585	469,244	225,600	184,300	409,900	225,600	184,300	409,900
Other Services & Oper. Exp (I)	1,147,128	1,033,120	2,180,248	1,139,100	997,100	2,136,200	1,139,100	997,100	2,136,200
Capital Outlay (J)	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	156,715	156,715	0	156,700	156,700	0	156,700	156,700
Transfer of Indirect 73xx	(47,724)	36,589	(11,135)	(47,619)	36,484	(11,135)	(47,619)	36,484	(11,135)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	10,812,024	3,726,992	14,539,016	10,714,181	3,576,834	14,291,015	10,793,565	3,649,034	14,442,599
Excess / (Deficiency)	1,526,799	(1,833,885)	(307,086)	1,517,856	(1,683,734)	(165,878)	1,562,948	(1,755,934)	(192,986)
OTHER SOURCES/USES									
Transfers In	140,000	0	140,000	74,000	0	74,000	0	0	0
Transfers Out	(140,000)	0	(140,000)	(74,000)	0	(74,000)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(1,734,510)	1,734,510	0	(1,669,450)	1,669,450	0	(1,709,008)	1,709,008	0
Total Financing Sources/Uses	(1,734,510)	1,734,510	0	(1,669,450)	1,669,450	0	(1,709,008)	1,709,008	0
Net Increase (Decrease)	(207,711)	(99,375)	(307,086)	(151,594)	(14,284)	(165,878)	(146,060)	(46,926)	(192,986)
FUND BALANCE, RESERVES									
Beginning Balance	846,230	169,031	1,015,261	638,519	69,656	708,175	486,925	55,372	542,297
Ending Balance	638,519	69,656	708,175	486,925	55,372	542,297	340,865	8,446	349,311
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	69,656	69,656	0	55,372	55,372	0	8,446	8,446
Assigned (K)	0	0	0	0	0	0	0	0	0
Unassigned - REU	440,370	0	440,370	430,952	0	430,952	433,280	0	433,280
Unassigned - Other	194,249	0	194,249	52,073	0	52,073	(96,315)	0	(96,315)
Total - Fund Balance	638,519	69,656	708,175	486,925	55,372	542,297	340,865	8,446	349,311

Notes:
See individual notes on each site's Multi-Year Projections.

Denair Unified School District
2020-21 Proposed Budget
2020-2021 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	809,914	1,190,199	219,415	(341,974)	(864,006)	(1,515,089)	1,801,906	1,329,019	835,646	437,874	1,551,097	505,664		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	276,123	276,123	706,497	527,871	527,871	706,497	527,871	527,871	706,497	0	0	0	1,867,828	6,651,049
Property Taxes	8010-8019	0	0	0	0	0	3,571,202	0	0	0	2,056,730	0	0	0	5,627,932
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	171,141	0	0	171,141	0	0	171,141	0	0	171,139	684,562
Other State Revenue	8300-8599	0	0	10,861	0	24,049	83,784	6,207	0	49,648	38,324	0	37,235	58,870	308,978
Other Local Revenue	8600-8799	48,379	48,379	72,569	96,758	84,663	73,514	72,569	96,758	96,758	97,703	72,569	96,968	1,822	959,409
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	140,000	0	140,000
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		324,502	324,502	789,927	795,770	636,583	4,434,997	777,788	624,629	852,903	2,363,898	72,569	274,203	2,099,659	14,371,930
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	70,196	500,489	568,106	568,106	568,106	531,115	531,115	531,115	531,115	531,115	531,115	531,115	308,384	6,301,192
Classified Salaries	2000-2999	84,596	216,289	216,289	216,289	216,289	216,289	216,289	216,289	216,289	216,289	216,289	216,289	127,431	2,591,206
Benefits	3000-3999	122,168	244,139	244,139	244,139	244,139	244,139	244,139	244,139	244,139	244,139	244,139	244,139	43,849	2,851,546
Books & Supplies	4000-4999	4,530	47,007	47,007	47,007	35,413	35,413	35,413	35,413	35,413	35,413	35,413	35,413	40,389	469,244
Contracted Services	5000-5999	15,720	272,362	113,129	227,261	208,719	76,046	208,719	76,046	208,719	208,719	76,046	76,046	412,716	2,180,248
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	6,715	0	156,715
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	0	(11,135)	(11,135)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	140,000	0	140,000
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		297,210	1,295,286	1,203,670	1,317,802	1,287,666	1,118,002	1,250,675	1,118,002	1,250,675	1,250,675	1,118,002	1,249,717	921,634	14,679,016
D. PRIOR YEAR TRANSACTIONS															(307,086)
Accounts Receivable (Regular)	9200	1,489,677	0	0	0	0	0	0	0	0	0	0	0	0	1,489,677
Accounts Receivable (Due From)	9310	0	0	689,937	0	0	0	0	0	0	0	0	0	0	689,937
Accounts Payable	9500	1,136,684	0	0	0	0	0	0	0	0	0	0	0	0	1,136,684
Accounts Payable (Due To)	9610	0	0	837,583	0	0	0	0	0	0	0	0	0	0	837,583
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		352,993	0	(147,646)	0	0	0	0	0	0	0	0	0	0	205,347
E. NET INCREASE/DECREASE (B-C+D)		380,285	(970,784)	(561,389)	(522,032)	(651,083)	3,316,995	(472,887)	(493,373)	(397,772)	1,113,223	(1,045,433)	(975,514)	1,178,025	(101,739)
F. ENDING CASH (A + E)		1,190,199	219,415	(341,974)	(864,006)	(1,515,089)	1,801,906	1,329,019	835,646	437,874	1,551,097	505,664	(469,850)		
G. ENDING CASH, PLUS ACCRUALS															708,175

Denair Unified School District
2020-21 Proposed Budget
2021-2022 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	(469,850)	744,325	(199,665)	(578,269)	(1,068,985)	(1,692,482)	1,524,936	1,079,118	610,690	244,661	1,301,831	273,339		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	280,167	280,167	719,627	536,077	536,077	719,627	536,077	536,077	719,627	0	0	0	1,892,986	6,756,509
Property Taxes	8010-8019	0	0	0	0	0	3,441,561	0	0	0	1,982,067	0	0	0	5,423,628
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	171,151	0	0	171,151	0	0	171,151	0	0	171,147	684,600
Other State Revenue	8300-8599	0	0	10,804	0	24,007	83,822	6,204	0	49,607	38,315	0	37,200	59,041	309,000
Other Local Revenue	8600-8799	47,974	47,974	71,962	95,949	83,955	72,862	71,962	95,949	96,849	96,849	71,962	96,249	1,804	951,400
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	74,000	0	74,000
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		328,141	328,141	802,393	803,177	644,039	4,317,872	785,394	632,026	865,183	2,288,382	71,962	207,449	2,124,978	14,199,137
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	69,156	494,629	560,553	560,553	560,553	524,229	524,229	524,229	524,229	524,229	524,229	524,229	304,253	6,219,300
Classified Salaries	2000-2999	85,213	218,287	218,287	218,287	218,287	218,287	218,287	218,287	218,287	218,287	218,287	218,287	128,380	2,614,750
Benefits	3000-3999	118,584	236,709	236,709	236,709	236,709	236,709	236,709	236,709	236,709	236,709	236,709	236,709	42,917	2,765,300
Books & Supplies	4000-4999	3,751	40,076	40,076	40,076	31,582	31,582	31,582	31,582	31,582	31,582	31,582	31,582	33,265	409,900
Contracted Services	5000-5999	15,287	267,431	110,373	223,269	205,406	74,648	205,406	74,648	205,406	205,406	74,648	74,648	399,624	2,136,200
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	0	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	6,710	0	156,700
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	0	(11,135)	(11,135)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	74,000	0	74,000
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		291,991	1,272,131	1,180,997	1,293,893	1,267,536	1,100,454	1,231,212	1,100,454	1,231,212	1,231,212	1,100,454	1,166,165	897,304	14,365,015
D. PRIOR YEAR TRANSACTIONS															(165,878)
Accounts Receivable (Regular)	9200	2,099,659	0	0	0	0	0	0	0	0	0	0	0	0	2,099,659
Accounts Receivable (Due From)	9310	0	0	674,799	0	0	0	0	0	0	0	0	0	0	674,799
Accounts Payable	9500	921,634	0	0	0	0	0	0	0	0	0	0	0	0	921,634
Accounts Payable (Due To)	9610	0	0	674,799	0	0	0	0	0	0	0	0	0	0	674,799
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		1,178,025	0	0	0	0	0	0	0	0	0	0	0	0	1,178,025
E. NET INCREASE/DECREASE (B-C+D)		1,214,175	(943,990)	(378,604)	(490,716)	(623,497)	3,217,418	(445,818)	(468,428)	(366,029)	1,057,170	(1,028,492)	(958,716)	1,227,674	1,012,147
F. ENDING CASH (A + E)		744,325	(199,665)	(578,269)	(1,068,985)	(1,692,482)	1,524,936	1,079,118	610,690	244,661	1,301,831	273,339	(685,377)		
G. ENDING CASH, PLUS ACCRUALS															542,297

Denair Unified School District
2020-21 Proposed Budget
General Fund Multi-Year Projection

Description	2020-21 Proposed Budget			2021-22 Projected Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	4,873,068	191,495	5,064,563	4,824,567	191,500	5,016,067	4,893,056	191,500	5,084,556
Federal Revenue (B)	0	684,562	684,562	0	684,600	684,600	0	684,600	684,600
State Revenue (C)	100,225	33,141	133,366	100,200	33,100	133,300	100,300	33,100	133,400
Local Revenue (D)	16,000	941,309	957,309	8,000	941,300	949,300	8,000	941,300	949,300
Total Revenues	4,989,293	1,850,507	6,839,800	4,932,767	1,850,500	6,783,267	5,001,356	1,850,500	6,851,856
EXPENDITURES									
Certificated Salaries (E)	2,093,217	503,393	2,596,610	2,104,600	445,200	2,549,800	2,134,400	450,200	2,584,600
Classified Salaries (F)	1,073,533	456,047	1,529,580	1,072,600	465,200	1,537,800	1,094,500	475,000	1,569,500
Benefits (G)	1,097,667	346,838	1,444,505	1,065,000	339,200	1,404,200	931,884	365,300	1,297,184
Books and Supplies (H)	146,823	133,979	280,802	146,800	124,200	271,000	146,800	124,200	271,000
Other Services & Oper. Exp (I)	443,475	587,005	1,030,480	435,500	580,100	1,015,600	435,500	580,100	1,015,600
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	156,715	156,715	0	156,700	156,700	0	156,700	156,700
Transfer of Indirect 73xx	(47,724)	32,988	(14,736)	(47,619)	34,176	(13,443)	(47,619)	34,176	(13,443)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	4,806,991	2,216,965	7,023,956	4,776,881	2,144,776	6,921,657	4,695,465	2,185,676	6,881,141
Excess / (Deficiency)	182,302	(366,458)	(184,156)	155,886	(294,276)	(138,390)	305,891	(335,176)	(29,285)
OTHER SOURCES/USES									
Transfers In (J)	140,000	0	140,000	74,000	0	74,000	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(349,311)	349,311	0	(290,000)	290,000	0	(310,726)	310,726	0
Total Financing Sources/Uses	(209,311)	349,311	140,000	(216,000)	290,000	74,000	(310,726)	310,726	0
Net Increase (Decrease)	(27,009)	(17,147)	(44,156)	(60,114)	(4,276)	(64,390)	(4,835)	(24,450)	(29,285)
FUND BALANCE, RESERVES									
Beginning Balance	274,456	54,321	328,777	247,447	37,174	284,621	187,333	32,898	220,231
Ending Balance	247,447	37,174	284,621	187,333	32,898	220,231	182,498	8,448	190,946
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	37,174	37,174	0	32,898	32,898	0	8,448	8,448
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	210,719	0	210,719	207,650	0	207,650	206,435	0	206,435
Unassigned - Other	32,828	0	32,828	(24,217)	0	(24,217)	(27,837)	0	(27,837)
Total - Fund Balance	247,447	37,174	284,621	187,333	32,898	220,231	182,498	8,448	190,946

Notes:

- (A) Based on 2019-20 enrollment and past enrollment trends, the District anticipates enrollment to decrease by 4.21% in 2020-21 and then increase by 3.79% in 2021-22 and 1.54% in 2022-23 due to the addition of dual immersion at Grade 6. The Local Control Funding Formula is estimated to be adjusted by COLA and then decreased by 10%.
- (B) Federal revenue decreased from 2019-20 due to the elimination of carryovers and an estimated decrease of 10% in awards.
- (C) State revenue decreased from 2019-20 due to the elimination of one-time Special Ed funds and carryovers.
- (D) Other local revenues decreased after 2020-21 due to the elimination of one-time E-rate funds.
- (E) Step increases were estimated to be approximately 1.45% in subsequent years. Budget includes the elimination of 1.0 FTE (vacancy) in 2020-21.
- (E) Step increases were estimated to be approximately 2.14% in subsequent years.
- (F) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to decrease by 0.95% in 2020-21, 0.13% in 2021-22, and then increase by 2.08% in 2022-23. PERS is expected to increase by 0.979% in 2020-21, 2.14% in 2021-22 and an additional 2.66% in 2022-23.
- (G) Materials and supplies decreased from 2019-20 due to the elimination of one-time expenditures. Site budgets reflect a 5% decrease and District-level supply budgets reflect a 10% decrease.
- (H) Services and operating expenditures decreased from 2019-20 due to the elimination of one-time expenditures. District-level contracted service budgets reflect a 10% decrease. Additionally, DCA transferred in \$180,636 and DECA transferred in \$98,374 to cover their share of operating expenses.
- (J) Transfers in reflect DCA support to help cover DECA's share of operating costs.

Denair Unified School District
2020-21 Proposed Budget
2020-2021 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	(315,376)	(292,175)	(1,008,158)	(1,003,526)	(1,498,344)	(2,163,985)	1,031,854	556,045	59,750	(775,362)	632,607	(103,638)		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	107,881	107,881	323,642	215,761	215,761	323,642	215,761	215,761	323,642	0	0	0	698,322	2,748,054
Property Taxes	8020-8079						3,571,202				2,056,730				5,627,932
Property Taxes In-Lieu	8080-8099		(197,841)	(395,682)	(267,085)	(267,085)	(267,085)	(267,085)	(267,085)	(593,523)	(267,085)	(267,085)	(254,782)		(3,311,423)
Federal Revenue	8100-8299				171,141			171,141			171,141			171,139	684,562
Other State Revenue	8300-8599			6,207		12,413	37,240	6,207		12,413	24,827			34,059	133,366
Other Local Revenue	8600-8799	48,379	48,379	72,569	96,758	84,663	72,569	72,569	96,758	96,758	96,758	72,569	96,758	1,822	957,309
Interfund Transfers In	8910-8929												140,000		140,000
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		156,260	(41,581)	6,736	216,575	45,752	3,737,568	198,593	45,434	(160,710)	2,082,371	(194,516)	(18,024)	905,342	6,979,800
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	49,321	209,614	246,605	246,605	246,605	209,614	209,614	209,614	209,614	209,614	209,614	209,614	130,562	2,596,610
Classified Salaries	2000-2999	71,591	125,284	125,284	125,284	125,284	125,284	125,284	125,284	125,284	125,284	125,284	125,284	79,865	1,529,580
Benefits	3000-3999	72,816	123,787	123,787	123,787	123,787	123,787	123,787	123,787	123,787	123,787	123,787	123,787	10,032	1,444,505
Books & Supplies	4000-4999	419	23,819	23,819	23,819	23,819	23,819	23,819	23,819	23,819	23,819	23,819	23,819	18,374	280,802
Contracted Services	5000-5999	6,449	176,898	44,225	176,898	176,898	44,225	176,898	44,225	176,898	176,898	44,225	44,225	(258,482)	1,030,480
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	6,715	0	156,715
Other Outgo - Indirect Costs	73XX													(14,736)	(14,736)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		200,596	674,402	578,720	711,393	711,393	541,729	674,402	541,729	674,402	674,402	541,729	533,444	(34,385)	7,023,956
D. PRIOR YEAR TRANSACTIONS															(44,156)
Accounts Receivable (Regular)	9200	853,549													853,549
Accounts Receivable (Due From)	9310			576,616											576,616
Accounts Payable	9500	786,012													786,012
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		67,537	0	576,616	0	0	0	0	0	0	0	0	0	0	644,153
E. NET INCREASE/DECREASE (B-C+D)		23,201	(715,983)	4,632	(494,818)	(665,641)	3,195,839	(475,809)	(496,295)	(835,112)	1,407,969	(736,245)	(551,468)	939,727	599,997
F. ENDING CASH (A + E)		(292,175)	(1,008,158)	(1,003,526)	(1,498,344)	(2,163,985)	1,031,854	556,045	59,750	(775,362)	632,607	(103,638)	(655,106)		
G. ENDING CASH, PLUS ACCRUALS															284,621

Denair Unified School District
2020-21 Proposed Budget
2021-2022 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
	9110	(655,106)	(426,661)	(1,126,648)	(997,422)	(1,470,114)	(2,113,544)	977,986	523,835	47,074	(759,743)	583,783	(143,953)		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8020-8079	113,495	113,495	340,483	226,988	226,988	340,483	226,988	226,988	340,483	0	0	0	734,662	2,891,053
Property Taxes	8010-8019	0	0	0	0	0	3,441,561	0	0	0	1,982,067	0	0		5,423,628
Property Taxes In-Lieu	8080-8099	0	(197,000)	(394,200)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(591,200)	(266,000)	(266,000)	(254,214)		(3,298,614)
Federal Revenue	8100-8299	0	0	0	171,151	0	0	171,151	0	0	171,151	0	0	171,147	684,600
Other State Revenue	8300-8599	0	0	6,204	0	12,407	37,222	6,204	0	12,407	24,815	0	0	34,041	133,300
Other Local Revenue	8600-8799	47,974	47,974	71,962	95,949	83,955	71,962	71,962	95,949	95,949	95,949	71,962	95,949	1,804	949,300
Interfund Transfers In	8910-8929												74,000		74,000
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		161,469	(35,531)	24,449	228,088	57,350	3,625,228	210,305	56,937	(142,361)	2,007,982	(194,038)	(84,265)	941,654	6,857,267
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	48,432	205,835	242,159	242,159	242,159	205,835	205,835	205,835	205,835	205,835	205,835	205,835	128,211	2,549,800
Classified Salaries	2000-2999	71,976	125,957	125,957	125,957	125,957	125,957	125,957	125,957	125,957	125,957	125,957	125,957	80,297	1,537,800
Benefits	3000-3999	70,784	120,333	120,333	120,333	120,333	120,333	120,333	120,333	120,333	120,333	120,333	120,333	9,753	1,404,200
Books & Supplies	4000-4999	404	22,988	22,988	22,988	22,988	22,988	22,988	22,988	22,988	22,988	22,988	22,988	17,728	271,000
Contracted Services	5000-5999	6,356	174,344	43,586	174,344	174,344	43,586	174,344	43,586	174,344	174,344	43,586	43,586	(254,750)	1,015,600
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499	0	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	14,999	6,710		156,700
Other Outgo - Indirect Costs	73XX													(13,443)	(13,443)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		197,952	664,456	570,022	700,780	700,780	533,698	664,456	533,698	664,456	664,456	533,698	525,409	(32,204)	6,921,657
D. PRIOR YEAR TRANSACTIONS															(64,390)
Accounts Receivable (Regular)	9200	905,342													905,342
Accounts Receivable (Due From)	9310			674,799											674,799
Accounts Payable	9500	640,414													640,414
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		264,928	0	674,799	0	0	0	0	0	0	0	0	0	0	939,727
E. NET INCREASE/DECREASE (B-C+D)		228,445	(699,987)	129,226	(472,692)	(643,430)	3,091,530	(454,151)	(476,761)	(806,817)	1,343,526	(727,736)	(609,674)	973,858	875,337
F. ENDING CASH (A + E)		(426,661)	(1,126,648)	(997,422)	(1,470,114)	(2,113,544)	977,986	523,835	47,074	(759,743)	583,783	(143,953)	(753,627)		
G. ENDING CASH, PLUS ACCRUALS															220,231

Denair Unified School District
2020-21 Proposed Budget
Denair Elementary Charter Academy Multi-Year Projection

Description	2020-21 Proposed Budget			2021-22 Projected Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	4,993,431	0	4,993,431	4,962,339	0	4,962,339	4,975,730	0	4,975,730
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	93,262	29,000	122,262	93,300	29,000	122,300	93,400	29,000	122,400
Local Revenue	0	0	0	0	0	0	0	0	0
Total Revenues	5,086,693	29,000	5,115,693	5,055,639	29,000	5,084,639	5,069,130	29,000	5,098,130
EXPENDITURES									
Certificated Salaries (B)	2,276,461	279,240	2,555,701	2,286,400	272,700	2,559,100	2,318,100	275,200	2,593,300
Classified Salaries (C)	523,548	257,225	780,773	527,800	262,300	790,100	538,200	267,800	806,000
Benefits (D)	820,044	183,096	1,003,140	794,700	185,900	980,600	866,700	201,000	1,067,700
Books and Supplies (E)	65,316	68,330	133,646	65,300	43,500	108,800	65,300	43,500	108,800
Other Services & Oper. Exp (F)	401,816	268,118	669,934	401,800	243,600	645,400	401,800	243,600	645,400
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	2,618	2,618	0	1,571	1,571	0	1,571	1,571
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	4,087,185	1,058,627	5,145,812	4,076,000	1,009,571	5,085,571	4,190,100	1,032,671	5,222,771
Excess / (Deficiency)	999,508	(1,029,627)	(30,119)	979,639	(980,571)	(932)	879,030	(1,003,671)	(124,641)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(977,638)	977,638	0	(980,570)	980,570	0	(1,003,669)	1,003,669	0
Total Financing Sources/Uses	(977,638)	977,638	0	(980,570)	980,570	0	(1,003,669)	1,003,669	0
Net Increase (Decrease)	21,870	(51,989)	(30,119)	(931)	(1)	(932)	(124,639)	(2)	(124,641)
FUND BALANCE, RESERVES									
Beginning Balance	195,448	51,990	247,438	217,318	1	217,319	216,387	0	216,387
Ending Balance	217,318	1	217,319	216,387	0	216,387	91,748	(2)	91,746
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	1	1	0	0	0	0	(2)	(2)
Assigned - DECA Fencing	0	0	0	0	0	0	0	0	0
Unassigned - REU	154,374	0	154,374	152,568	0	152,568	156,684	0	156,684
Unassigned - Other	62,944	0	62,944	63,819	0	63,819	(64,936)	0	(64,936)
Total - Fund Balance	217,318	1	217,319	216,387	0	216,387	91,748	(2)	91,746

Notes:

- (A) Based on 2019-20 enrollment and past enrollment trends, DECA anticipates enrollment to increase by 3.97% in 2020-21 and then decrease by 1.5% in 2021-22 and 10.67% in 2022-23. The Local Control Funding Formula is estimated to be adjusted by COLA and then decreased by 10%.
- (B) Step increases are estimated to be approximately 1.45% in subsequent years.
- (C) Step increases are estimated to be approximately 2.14% in subsequent years. Elimination of 1.63 FTE (unfilled vacancies) in 2020-21.
- (D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to decrease by 0.95% in 2020-21, 0.13% in 2021-22, and then increase by 2.08% in 2022-23. PERS is expected to increase by 0.979% in 2020-21, 2.14% in 2021-22 and an additional 2.66% in 2022-23.
- (E) Materials and supplies decreased from 2019-20 due to the elimination of one-time expenditures. DECA site budget reflects a 5% decrease.
- (F) Services and operating expenditures decreased from 2019-20 due to the elimination of one-time expenditures. DECA transferred out \$98,374 to cover their share of operating expenses.

Denair Unified School District
2020-21 Proposed Budget
2020-2021 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	770,601	945,254	766,213	205,114	192,054	213,859	284,341	298,045	311,749	611,196	414,929	209,265		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	121,871	121,871	243,742	219,368	219,368	243,742	219,368	219,368	243,742	0	0	0	749,638	2,602,078
Property Taxes In-Lieu	8080-8099		142,694	285,389	192,637	192,637	192,637	192,637	192,637	428,083	192,637	192,637	186,728		2,391,353
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599			3,240		8,101	32,404			25,923	9,397		25,923	17,274	122,262
Other Local Revenue	8600-8799														0
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		121,871	264,565	532,371	412,005	420,106	468,783	412,005	412,005	697,748	202,034	192,637	212,651	766,912	5,115,693
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	15,803	218,803	218,803	218,803	218,803	218,803	218,803	218,803	218,803	218,803	218,803	218,803	133,065	2,555,701
Classified Salaries	2000-2999	8,930	66,930	66,930	66,930	66,930	66,930	66,930	66,930	66,930	66,930	66,930	66,930	35,613	780,773
Benefits	3000-3999	35,804	85,804	85,804	85,804	85,804	85,804	85,804	85,804	85,804	85,804	85,804	85,804	23,492	1,003,140
Books & Supplies	4000-4999	4,111	16,445	16,445	16,445	8,223	8,223	8,223	8,223	8,223	8,223	8,223	8,223	14,416	133,646
Contracted Services	5000-5999	9,271	55,624	55,624	37,083	18,541	18,541	18,541	18,541	18,541	18,541	18,541	18,541	364,004	669,934
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													2,618	2,618
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		73,919	443,606	443,606	425,065	398,301	398,301	398,301	398,301	398,301	398,301	398,301	398,301	573,208	5,145,812
D. PRIOR YEAR TRANSACTIONS															(30,119)
Accounts Receivable (Regular)	9200	415,576													415,576
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	288,875													288,875
Accounts Payable (Due To)	9610			649,864											649,864
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		126,701	0	(649,864)	0	0	0	0	0	0	0	0	0	0	(523,163)
E. NET INCREASE/DECREASE (B-C+D)		174,653	(179,041)	(561,099)	(13,060)	21,805	70,482	13,704	13,704	299,447	(196,267)	(205,664)	(185,650)	193,704	(553,283)
F. ENDING CASH (A + E)		945,254	766,213	205,114	192,054	213,859	284,341	298,045	311,749	611,196	414,929	209,265	23,615		
G. ENDING CASH, PLUS ACCRUALS															217,319

Denair Unified School District
2020-21 Proposed Budget
2021-2022 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	23,615	632,574	457,871	182,818	172,394	194,627	265,315	279,448	293,581	592,469	398,613	195,357		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	120,772	120,772	241,544	217,389	217,389	241,544	217,389	217,389	241,544	0	0	0	742,876	2,578,608
Property Taxes In-Lieu	8080-8099	0	142,200	284,500	192,000	192,000	192,000	192,000	192,000	426,700	192,000	192,000	186,331		2,383,731
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599	0	0	3,200	0	8,100	32,400	0	0	25,900	9,400	0	25,900	17,400	122,300
Other Local Revenue	8600-8799														0
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		120,772	262,972	529,244	409,389	417,489	465,944	409,389	409,389	694,144	201,400	192,000	212,231	760,276	5,084,639
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	15,824	219,094	219,094	219,094	219,094	219,094	219,094	219,094	219,094	219,094	219,094	219,094	133,242	2,559,100
Classified Salaries	2000-2999	9,037	67,730	67,730	67,730	67,730	67,730	67,730	67,730	67,730	67,730	67,730	67,730	36,033	790,100
Benefits	3000-3999	35,000	83,876	83,876	83,876	83,876	83,876	83,876	83,876	83,876	83,876	83,876	83,876	22,964	980,600
Books & Supplies	4000-4999	3,347	13,388	13,388	13,388	6,694	6,694	6,694	6,694	6,694	6,694	6,694	6,694	11,737	108,800
Contracted Services	5000-5999	8,931	53,587	53,587	35,725	17,862	17,862	17,862	17,862	17,862	17,862	17,862	17,862	350,674	645,400
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													1,571	1,571
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		72,139	437,675	437,675	419,813	395,256	395,256	395,256	395,256	395,256	395,256	395,256	395,256	556,221	5,085,571
D. PRIOR YEAR TRANSACTIONS															(932)
Accounts Receivable (Regular)	9200	766,912													766,912
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	206,586													206,586
Accounts Payable (Due To)	9610			366,622											366,622
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		560,326	0	(366,622)	0	0	0	0	0	0	0	0	0	0	193,704
E. NET INCREASE/DECREASE (B-C+D)		608,959	(174,703)	(275,053)	(10,424)	22,233	70,688	14,133	14,133	298,888	(193,856)	(203,256)	(183,025)	204,055	192,772
F. ENDING CASH (A + E)		632,574	457,871	182,818	172,394	194,627	265,315	279,448	293,581	592,469	398,613	195,357	12,332		
G. ENDING CASH, PLUS ACCRUALS															216,387

Denair Unified School District
2020-21 Proposed Budget
Denair Charter Academy Multi-Year Projection

Description	2020-21 Proposed Budget			2021-22 Projected Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,220,987	0	2,220,987	2,201,731	0	2,201,731	2,244,027	0	2,244,027
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	41,850	11,500	53,350	41,900	11,500	53,400	42,000	11,500	53,500
Local Revenue	0	2,100	2,100	0	2,100	2,100	0	2,100	2,100
Total Revenues	2,262,837	13,600	2,276,437	2,243,631	13,600	2,257,231	2,286,027	13,600	2,299,627
EXPENDITURES									
Certificated Salaries (B)	1,064,695	84,186	1,148,881	1,025,000	85,400	1,110,400	1,037,000	86,600	1,123,600
Classified Salaries (C)	193,773	87,080	280,853	197,900	88,950	286,850	202,100	90,850	292,950
Benefits (D)	344,023	59,878	403,901	323,100	57,400	380,500	353,600	62,500	416,100
Books and Supplies (E)	13,520	41,276	54,796	13,500	16,600	30,100	13,500	16,600	30,100
Other Services & Oper. Exp (F)	301,837	177,997	479,834	301,800	173,400	475,200	301,800	173,400	475,200
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	983	983	0	737	737	0	737	737
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	1,917,848	451,400	2,369,248	1,861,300	422,487	2,283,787	1,908,000	430,687	2,338,687
Excess / (Deficiency)	344,989	(437,800)	(92,811)	382,331	(408,887)	(26,556)	378,027	(417,087)	(39,060)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out (G)	(140,000)	0	(140,000)	(74,000)	0	(74,000)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(407,561)	407,561	0	(398,880)	398,880	0	(394,613)	394,613	0
Total Financing Sources/Uses	(547,561)	407,561	(140,000)	(472,880)	398,880	(74,000)	(394,613)	394,613	0
Net Increase (Decrease)	(202,572)	(30,239)	(232,811)	(90,549)	(10,007)	(100,556)	(16,586)	(22,474)	(39,060)
FUND BALANCE, RESERVES									
Beginning Balance	376,326	62,720	439,046	173,754	32,481	206,235	83,205	22,474	105,679
Ending Balance	173,754	32,481	206,235	83,205	22,474	105,679	66,619	0	66,619
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	32,481	32,481	0	22,474	22,474	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	75,277	0	75,277	70,734	0	70,734	70,161	0	70,161
Unassigned - Other	98,477	0	98,477	12,471	0	12,471	(3,542)	0	(3,542)
Total - Fund Balance	173,754	32,481	206,235	83,205	22,474	105,679	66,619	0	66,619

Notes:

- (A) Based on 2019-20 enrollment and past enrollment trends, DCA anticipates enrollment to increase by 7.08% in 2020-21, decrease by 1.76% in 2021-22 and then increase again by 1.79% in 2022-23. The Local Control Funding Formula is estimated to be adjusted by COLA and then decreased by 10%.
- (B) Step increases are estimated to be approximately 1.45% in subsequent years. Budget includes the elimination of 1.0 FTE (vacancy) in 2020-21.
- (C) Step increases are estimated to be approximately 2.14% in subsequent years.
- (D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to decrease by 0.95% in 2020-21, 0.13% in 2021-22, and then increase by 2.08% in 2022-23. PERS is expected to increase by 0.979% in 2020-21, 2.14% in 2021-22 and an additional 2.66% in 2022-23.
- (E) Materials and supplies decreased from 2019-20 due to the elimination of one-time expenditures. DCA site budget reflects a 5% decrease.
- (F) Services and operating expenditures decreased from 2019-20 due to the elimination of one-time expenditures. DCA transferred out \$180,636 to cover their share of operating expenses.
- (G) Transfers out reflect DCA support to help cover DECA's share of operating costs.

Denair Unified School District
2020-21 Proposed Budget
2020-2021 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	354,689	537,120	461,360	456,438	442,284	435,037	485,711	474,929	464,147	602,040	503,561	400,037		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	46,371	46,371	139,113	92,742	92,742	139,113	92,742	92,742	139,113	0	0	0	419,868	1,300,917
Property Taxes In-Lieu	8080-8099		55,147	110,293	74,448	74,448	74,448	74,448	74,448	165,440	74,448	74,448	68,054		920,070
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599			1,414		3,535	14,140			11,312	4,100		11,312	7,537	53,350
Other Local Revenue	8600-8799						945				945		210		2,100
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		46,371	101,518	250,820	167,190	170,725	228,646	167,190	167,190	315,865	79,493	74,448	79,576	427,405	2,276,437
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	5,072	72,072	102,698	102,698	102,698	102,698	102,698	102,698	102,698	102,698	102,698	102,698	44,757	1,148,881
Classified Salaries	2000-2999	4,075	24,075	24,075	24,075	24,075	24,075	24,075	24,075	24,075	24,075	24,075	24,075	11,953	280,853
Benefits	3000-3999	13,548	34,548	34,548	34,548	34,548	34,548	34,548	34,548	34,548	34,548	34,548	34,548	10,325	403,901
Books & Supplies	4000-4999		6,743	6,743	6,743	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	7,599	54,796
Contracted Services	5000-5999		39,840	13,280	13,280	13,280	13,280	13,280	13,280	13,280	13,280	13,280	13,280	307,194	479,834
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													983	983
Interfund Transfers Out	7600-7629												140,000		140,000
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		22,695	177,278	181,344	181,344	177,972	177,972	177,972	177,972	177,972	177,972	177,972	317,972	382,811	2,509,248
D. PRIOR YEAR TRANSACTIONS															(232,811)
Accounts Receivable (Regular)	9200	220,553													220,553
Accounts Receivable (Due From)	9310			113,321											113,321
Accounts Payable	9500	61,798													61,798
Accounts Payable (Due To)	9610			187,719											187,719
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		158,755	0	(74,398)	0	0	0	0	0	0	0	0	0	0	84,357
E. NET INCREASE/DECREASE (B-C+D)		182,431	(75,760)	(4,922)	(14,154)	(7,247)	50,674	(10,782)	(10,782)	137,893	(98,479)	(103,524)	(238,396)	44,594	(148,454)
F. ENDING CASH (A + E)		537,120	461,360	456,438	442,284	435,037	485,711	474,929	464,147	602,040	503,561	400,037	161,641		
G. ENDING CASH, PLUS ACCRUALS															206,235

Denair Unified School District
2020-21 Proposed Budget
2021-2022 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	161,641	538,412	469,112	236,335	228,735	226,435	281,635	275,835	270,035	411,935	319,435	221,935		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	45,900	45,900	137,600	91,700	91,700	137,600	91,700	91,700	137,600	0	0	0	415,448	1,286,848
Property Taxes In-Lieu	8080-8099	0	54,800	109,700	74,000	74,000	74,000	74,000	74,000	164,500	74,000	74,000	67,883		914,883
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599	0	0	1,400	0	3,500	14,200	0	0	11,300	4,100	0	11,300	7,600	53,400
Other Local Revenue	8600-8799	0	0	0	0	0	900	0	0	0	900	0	300		2,100
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		45,900	100,700	248,700	165,700	169,200	226,700	165,700	165,700	313,400	79,000	74,000	79,483	423,048	2,257,231
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	4,900	69,700	99,300	99,300	99,300	99,300	99,300	99,300	99,300	99,300	99,300	99,300	42,800	1,110,400
Classified Salaries	2000-2999	4,200	24,600	24,600	24,600	24,600	24,600	24,600	24,600	24,600	24,600	24,600	24,600	12,050	286,850
Benefits	3000-3999	12,800	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	10,200	380,500
Books & Supplies	4000-4999	0	3,700	3,700	3,700	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	3,800	30,100
Contracted Services	5000-5999	0	39,500	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	303,700	475,200
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													737	737
Interfund Transfers Out	7600-7629												74,000		74,000
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		21,900	170,000	173,300	173,300	171,500	171,500	171,500	171,500	171,500	171,500	171,500	245,500	373,287	2,357,787
D. PRIOR YEAR TRANSACTIONS															(100,556)
Accounts Receivable (Regular)	9200	427,405													427,405
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	74,634													74,634
Accounts Payable (Due To)	9610			308,177											308,177
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		352,771	0	(308,177)	0	0	0	0	0	0	0	0	0	0	44,594
E. NET INCREASE/DECREASE (B-C+D)		376,771	(69,300)	(232,777)	(7,600)	(2,300)	55,200	(5,800)	(5,800)	141,900	(92,500)	(97,500)	(166,017)	49,761	(55,962)
F. ENDING CASH (A + E)		538,412	469,112	236,335	228,735	226,435	281,635	275,835	270,035	411,935	319,435	221,935	55,918		
G. ENDING CASH, PLUS ACCRUALS															105,679

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,798,362.00	173,811.00	12,972,173.00	12,087,486.00	191,495.00	12,278,981.00	-5.3%
2) Federal Revenue		8100-8299	0.00	829,302.00	829,302.00	0.00	684,562.00	684,562.00	-17.5%
3) Other State Revenue		8300-8599	293,597.00	109,465.00	403,062.00	235,337.00	73,641.00	308,978.00	-23.3%
4) Other Local Revenue		8600-8799	112,135.00	571,305.00	683,440.00	16,000.00	943,409.00	959,409.00	40.4%
5) TOTAL, REVENUES			13,204,094.00	1,683,883.00	14,887,977.00	12,338,823.00	1,893,107.00	14,231,930.00	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,358,783.00	948,138.00	6,306,921.00	5,434,373.00	866,819.00	6,301,192.00	-0.1%
2) Classified Salaries		2000-2999	1,834,598.00	771,086.00	2,605,684.00	1,790,854.00	800,352.00	2,591,206.00	-0.6%
3) Employee Benefits		3000-3999	2,317,038.00	605,419.00	2,922,457.00	2,261,734.00	589,812.00	2,851,546.00	-2.4%
4) Books and Supplies		4000-4999	368,359.00	429,131.00	797,490.00	225,659.00	243,585.00	469,244.00	-41.2%
5) Services and Other Operating Expenditures		5000-5999	1,342,438.00	1,342,254.00	2,684,692.00	1,147,128.00	1,033,120.00	2,180,248.00	-18.8%
6) Capital Outlay		6000-6999	29,409.00	92,712.00	122,121.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	13,825.00	97,256.00	111,081.00	0.00	156,715.00	156,715.00	41.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(130,773.00)	116,775.00	(13,998.00)	(47,724.00)	36,589.00	(11,135.00)	-20.5%
9) TOTAL, EXPENDITURES			11,133,677.00	4,402,771.00	15,536,448.00	10,812,024.00	3,726,992.00	14,539,016.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,070,417.00	(2,718,888.00)	(648,471.00)	1,526,799.00	(1,833,885.00)	(307,086.00)	-52.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	600,086.00	0.00	600,086.00	140,000.00	0.00	140,000.00	-76.7%
b) Transfers Out		7600-7629	676,094.00	0.00	676,094.00	140,000.00	0.00	140,000.00	-79.3%
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	(2,557,943.00)	2,557,943.00	0.00	(1,734,510.00)	1,734,510.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,633,951.00)	2,557,943.00	(76,008.00)	(1,734,510.00)	1,734,510.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(563,534.00)	(160,945.00)	(724,479.00)	(207,711.00)	(99,375.00)	(307,086.00)	-57.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,409,763.76	329,976.43	1,739,740.19	846,229.76	169,031.43	1,015,261.19	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,409,763.76	329,976.43	1,739,740.19	846,229.76	169,031.43	1,015,261.19	-41.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,409,763.76	329,976.43	1,739,740.19	846,229.76	169,031.43	1,015,261.19	-41.6%
2) Ending Balance, June 30 (E + F1e)			846,229.76	169,031.43	1,015,261.19	638,518.76	69,656.43	708,175.19	-30.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	169,031.43	169,031.43	0.00	69,656.43	69,656.43	-58.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	486,386.00	0.00	486,386.00	440,370.00	0.00	440,370.00	-9.5%
Unassigned/Unappropriated Amount		9790	355,943.76	0.00	355,943.76	194,248.76	0.00	194,248.76	-45.4%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,240,336.63	(2,045,976.25)	1,194,360.38				
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	3,900.00	0.00	3,900.00				
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	60,905.72	10,359.45	71,265.17				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,305,142.35	(2,035,616.80)	1,269,525.55				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	22,680.60	2,424.60	25,105.20				
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			22,680.60	2,424.60	25,105.20				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,282,461.75	(2,038,041.40)	1,244,420.35				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	6,289,727.00	0.00	6,289,727.00	5,547,224.00	0.00	5,547,224.00	-11.8%
Education Protection Account State Aid - Current Year		8012	1,060,215.00	0.00	1,060,215.00	1,103,825.00	0.00	1,103,825.00	4.1%
State Aid - Prior Years		8019	19,289.00	0.00	19,289.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	29,793.00	0.00	29,793.00	29,793.00	0.00	29,793.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,545.00	0.00	2,545.00	2,545.00	0.00	2,545.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,557,869.00	0.00	5,557,869.00	5,557,869.00	0.00	5,557,869.00	0.0%
Unsecured Roll Taxes		8042	320,952.00	0.00	320,952.00	320,952.00	0.00	320,952.00	0.0%
Prior Years' Taxes		8043	1,890.00	0.00	1,890.00	1,890.00	0.00	1,890.00	0.0%
Supplemental Taxes		8044	31,055.00	0.00	31,055.00	31,055.00	0.00	31,055.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(559,269.00)	0.00	(559,269.00)	(559,269.00)	0.00	(559,269.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	51,602.00	0.00	51,602.00	51,602.00	0.00	51,602.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,805,668.00	0.00	12,805,668.00	12,087,486.00	0.00	12,087,486.00	-5.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,306.00)	0.00	(7,306.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	173,811.00	173,811.00	0.00	191,495.00	191,495.00	10.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,798,362.00	173,811.00	12,972,173.00	12,087,486.00	191,495.00	12,278,981.00	-5.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	209,386.00	209,386.00	0.00	221,702.00	221,702.00	5.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		510,314.00	510,314.00		360,145.00	360,145.00	-29.4%
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		46,696.00	46,696.00		43,701.00	43,701.00	-6.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		22,629.00	22,629.00		21,556.00	21,556.00	-4.7%
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		34,277.00	34,277.00		31,458.00	31,458.00	-8.2%
Career and Technical Education	3500-3599	8290		6,000.00	6,000.00		6,000.00	6,000.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	829,302.00	829,302.00	0.00	684,562.00	684,562.00	-17.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	41,030.00	0.00	41,030.00	42,397.00	0.00	42,397.00	3.3%
Lottery - Unrestricted and Instructional Materials		8560	187,137.00	68,463.00	255,600.00	192,940.00	67,300.00	260,240.00	1.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		7,113.00	7,113.00		0.00	0.00	-100.0%
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	65,430.00	33,889.00	99,319.00	0.00	6,341.00	6,341.00	-93.6%
TOTAL, OTHER STATE REVENUE			293,597.00	109,465.00	403,062.00	235,337.00	73,641.00	308,978.00	-23.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,300.00	0.00	10,300.00	0.00	0.00	0.00	-100.0%
Interest		8660	11,897.00	0.00	11,897.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	6,300.00	6,300.00	0.00	6,300.00	6,300.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	89,938.00	40,243.00	130,181.00	16,000.00	50,406.00	66,406.00	-49.0%
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		69,100.00	69,100.00	New
From County Offices	6500	8792		524,762.00	524,762.00		817,603.00	817,603.00	55.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			112,135.00	571,305.00	683,440.00	16,000.00	943,409.00	959,409.00	40.4%
TOTAL, REVENUES			13,204,094.00	1,683,883.00	14,887,977.00	12,338,823.00	1,893,107.00	14,231,930.00	-4.4%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,477,995.00	747,082.00	5,225,077.00	4,543,360.00	678,675.00	5,222,035.00	-0.1%
Certificated Pupil Support Salaries		1200	352,361.00	80,520.00	432,881.00	336,197.00	80,000.00	416,197.00	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	528,427.00	98,586.00	627,013.00	554,816.00	87,144.00	641,960.00	2.4%
Other Certificated Salaries		1900	0.00	21,950.00	21,950.00	0.00	21,000.00	21,000.00	-4.3%
TOTAL, CERTIFICATED SALARIES			5,358,783.00	948,138.00	6,306,921.00	5,434,373.00	866,819.00	6,301,192.00	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	236,861.00	448,057.00	684,918.00	236,284.00	460,565.00	696,849.00	1.7%
Classified Support Salaries		2200	388,977.00	229,833.00	618,810.00	361,666.00	254,852.00	616,518.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	253,635.00	28,435.00	282,070.00	260,391.00	31,638.00	292,029.00	3.5%
Clerical, Technical and Office Salaries		2400	685,316.00	48,221.00	733,537.00	688,257.00	51,797.00	740,054.00	0.9%
Other Classified Salaries		2900	269,809.00	16,540.00	286,349.00	244,256.00	1,500.00	245,756.00	-14.2%
TOTAL, CLASSIFIED SALARIES			1,834,598.00	771,086.00	2,605,684.00	1,790,854.00	800,352.00	2,591,206.00	-0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	951,320.00	140,415.00	1,091,735.00	877,661.00	139,996.00	1,017,657.00	-6.8%
PERS		3201-3202	328,576.00	196,916.00	525,492.00	367,727.00	165,362.00	533,089.00	1.4%
OASDI/Medicare/Alternative		3301-3302	217,007.00	83,984.00	300,991.00	215,817.00	73,805.00	289,622.00	-3.8%
Health and Welfare Benefits		3401-3402	515,856.00	144,239.00	660,095.00	506,076.00	172,371.00	678,447.00	2.8%
Unemployment Insurance		3501-3502	5,837.00	927.00	6,764.00	3,621.00	837.00	4,458.00	-34.1%
Workers' Compensation		3601-3602	129,874.00	32,534.00	162,408.00	135,841.00	31,347.00	167,188.00	2.9%
OPEB, Allocated		3701-3702	80,000.00	0.00	80,000.00	75,000.00	0.00	75,000.00	-6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	88,568.00	6,404.00	94,972.00	79,991.00	6,094.00	86,085.00	-9.4%
TOTAL, EMPLOYEE BENEFITS			2,317,038.00	605,419.00	2,922,457.00	2,261,734.00	589,812.00	2,851,546.00	-2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	23,322.00	56,673.00	79,995.00	0.00	68,392.00	68,392.00	-14.5%
Books and Other Reference Materials		4200	8,336.00	36,872.00	45,208.00	9,040.00	24,822.00	33,862.00	-25.1%
Materials and Supplies		4300	313,006.00	287,143.00	600,149.00	216,619.00	141,306.00	357,925.00	-40.4%
Noncapitalized Equipment		4400	23,695.00	30,070.00	53,765.00	0.00	9,065.00	9,065.00	-83.1%
Food		4700	0.00	18,373.00	18,373.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			368,359.00	429,131.00	797,490.00	225,659.00	243,585.00	469,244.00	-41.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	244,682.00	1,080,610.00	1,325,292.00	231,613.00	913,620.00	1,145,233.00	-13.6%
Travel and Conferences		5200	21,815.00	21,885.00	43,700.00	33,568.00	27,948.00	61,516.00	40.8%
Dues and Memberships		5300	24,666.00	4,749.00	29,415.00	24,920.00	4,849.00	29,769.00	1.2%
Insurance		5400 - 5450	134,016.00	0.00	134,016.00	154,425.00	0.00	154,425.00	15.2%
Operations and Housekeeping Services		5500	337,247.00	7,800.00	345,047.00	283,100.00	8,900.00	292,000.00	-15.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,910.00	12,332.00	56,242.00	45,178.00	4,003.00	49,181.00	-12.6%
Transfers of Direct Costs		5710	(5,578.00)	5,578.00	0.00	(6,220.00)	6,220.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(201.00)	21.00	(180.00)	(507.00)	27.00	(480.00)	166.7%
Professional/Consulting Services and Operating Expenditures		5800	514,049.00	209,279.00	723,328.00	361,423.00	67,553.00	428,976.00	-40.7%
Communications		5900	27,832.00	0.00	27,832.00	19,628.00	0.00	19,628.00	-29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,342,438.00	1,342,254.00	2,684,692.00	1,147,128.00	1,033,120.00	2,180,248.00	-18.8%

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)	
CAPITAL OUTLAY									
Land		6100	3,447.00	0.00	3,447.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	78,633.00	78,633.00	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	25,962.00	14,079.00	40,041.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,409.00	92,712.00	122,121.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	13,825.00	97,256.00	111,081.00	0.00	156,715.00	156,715.00	41.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,825.00	97,256.00	111,081.00	0.00	156,715.00	156,715.00	41.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(56,027.00)	56,027.00	0.00	(32,988.00)	32,988.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(74,746.00)	60,748.00	(13,998.00)	(14,736.00)	3,601.00	(11,135.00)	-20.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(130,773.00)	116,775.00	(13,998.00)	(47,724.00)	36,589.00	(11,135.00)	-20.5%
TOTAL, EXPENDITURES			11,133,677.00	4,402,771.00	15,536,448.00	10,812,024.00	3,726,992.00	14,539,016.00	-6.4%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	600,086.00	0.00	600,086.00	140,000.00	0.00	140,000.00	-76.7%
(a) TOTAL, INTERFUND TRANSFERS IN			600,086.00	0.00	600,086.00	140,000.00	0.00	140,000.00	-76.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	76,008.00	0.00	76,008.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	600,086.00	0.00	600,086.00	140,000.00	0.00	140,000.00	-76.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			676,094.00	0.00	676,094.00	140,000.00	0.00	140,000.00	-79.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,557,943.00)	2,557,943.00	0.00	(1,734,510.00)	1,734,510.00	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			(2,557,943.00)	2,557,943.00	0.00	(1,734,510.00)	1,734,510.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(2,633,951.00)	2,557,943.00	(76,008.00)	(1,734,510.00)	1,734,510.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,798,362.00	173,811.00	12,972,173.00	12,087,486.00	191,495.00	12,278,981.00	-5.3%
2) Federal Revenue		8100-8299	0.00	829,302.00	829,302.00	0.00	684,562.00	684,562.00	-17.5%
3) Other State Revenue		8300-8599	293,597.00	109,465.00	403,062.00	235,337.00	73,641.00	308,978.00	-23.3%
4) Other Local Revenue		8600-8799	112,135.00	571,305.00	683,440.00	16,000.00	943,409.00	959,409.00	40.4%
5) TOTAL REVENUES			13,204,094.00	1,683,883.00	14,887,977.00	12,338,823.00	1,893,107.00	14,231,930.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,459,589.00	2,987,483.00	9,447,072.00	6,297,173.00	2,598,941.00	8,896,114.00	-5.8%
2) Instruction - Related Services	2000-2999		1,693,671.00	272,224.00	1,965,895.00	1,682,059.00	223,024.00	1,905,083.00	-3.1%
3) Pupil Services	3000-3999		759,190.00	196,290.00	955,480.00	689,856.00	185,324.00	875,180.00	-8.4%
4) Ancillary Services	4000-4999		160,998.00	1,000.00	161,998.00	133,861.00	0.00	133,861.00	-17.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,020,862.00	116,775.00	1,137,637.00	1,070,705.00	36,589.00	1,107,294.00	-2.7%
8) Plant Services	8000-8999		1,025,542.00	731,743.00	1,757,285.00	938,370.00	526,399.00	1,464,769.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	13,825.00	97,256.00	111,081.00	0.00	156,715.00	156,715.00	41.1%
10) TOTAL EXPENDITURES			11,133,677.00	4,402,771.00	15,536,448.00	10,812,024.00	3,726,992.00	14,539,016.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,070,417.00	(2,718,888.00)	(648,471.00)	1,526,799.00	(1,833,885.00)	(307,086.00)	-52.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	600,086.00	0.00	600,086.00	140,000.00	0.00	140,000.00	-76.7%
b) Transfers Out		7600-7629	676,094.00	0.00	676,094.00	140,000.00	0.00	140,000.00	-79.3%
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	(2,557,943.00)	2,557,943.00	0.00	(1,734,510.00)	1,734,510.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,633,951.00)	2,557,943.00	(76,008.00)	(1,734,510.00)	1,734,510.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(563,534.00)	(160,945.00)	(724,479.00)	(207,711.00)	(99,375.00)	(307,086.00)	-57.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,409,763.76	329,976.43	1,739,740.19	846,229.76	169,031.43	1,015,261.19	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,409,763.76	329,976.43	1,739,740.19	846,229.76	169,031.43	1,015,261.19	-41.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,409,763.76	329,976.43	1,739,740.19	846,229.76	169,031.43	1,015,261.19	-41.6%
2) Ending Balance, June 30 (E + F1e)			846,229.76	169,031.43	1,015,261.19	638,518.76	69,656.43	708,175.19	-30.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	169,031.43	169,031.43	0.00	69,656.43	69,656.43	-58.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	486,386.00	0.00	486,386.00	440,370.00	0.00	440,370.00	-9.5%
Unassigned/Unappropriated Amount		9790	355,943.76	0.00	355,943.76	194,248.76	0.00	194,248.76	-45.4%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	79,516.43	54,777.43
7311	Classified School Employee Professional Development Block Grant	7,943.28	0.28
7510	Low-Performing Students Block Grant	64,277.00	0.00
9010	Other Restricted Local	17,294.72	14,878.72
Total, Restricted Balance		169,031.43	69,656.43

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	207,694.00	200,637.00	-3.4%
4) Other Local Revenue		8600-8799	1,391.00	0.00	-100.0%
5) TOTAL, REVENUES			209,085.00	200,637.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	74,700.00	76,293.00	2.1%
2) Classified Salaries		2000-2999	47,848.00	48,558.00	1.5%
3) Employee Benefits		3000-3999	45,063.00	42,301.00	-6.1%
4) Books and Supplies		4000-4999	11,659.00	9,950.00	-14.7%
5) Services and Other Operating Expenditures		5000-5999	15,817.00	12,400.00	-21.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,998.00	11,135.00	-20.5%
9) TOTAL, EXPENDITURES			209,085.00	200,637.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,645.97	38,645.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,645.97	38,645.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,645.97	38,645.97	0.0%
2) Ending Balance, June 30 (E + F1e)			38,645.97	38,645.97	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			38,645.97	38,645.97	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,257.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			62,257.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			62,253.84		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	207,694.00	200,637.00	-3.4%
TOTAL, OTHER STATE REVENUE			207,694.00	200,637.00	-3.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,391.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,391.00	0.00	-100.0%
TOTAL, REVENUES			209,085.00	200,637.00	-4.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	65,018.00	66,410.00	2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,682.00	9,883.00	2.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			74,700.00	76,293.00	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	47,848.00	48,558.00	1.5%
TOTAL, CLASSIFIED SALARIES			47,848.00	48,558.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,349.00	12,321.00	31.8%
PERS		3201-3202	12,623.00	10,051.00	-20.4%
OASDI/Medicare/Alternative		3301-3302	7,634.00	4,819.00	-36.9%
Health and Welfare Benefits		3401-3402	8,058.00	8,192.00	1.7%
Unemployment Insurance		3501-3502	70.00	62.00	-11.4%
Workers' Compensation		3601-3602	2,488.00	2,348.00	-5.6%
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	4,841.00	4,508.00	-6.9%
TOTAL, EMPLOYEE BENEFITS			45,063.00	42,301.00	-6.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,527.00	3,530.00	0.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,132.00	6,420.00	-21.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,659.00	9,950.00	-14.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	117.00	120.00	2.6%
Travel and Conferences		5200	292.00	110.00	-62.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,000.00	3,000.00	0.0%
Operations and Housekeeping Services		5500	9,213.00	6,950.00	-24.6%
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	456.00	460.00	0.9%
Professional/Consulting Services and Operating Expenditures		5800	1,651.00	1,400.00	-15.2%
Communications		5900	1,088.00	360.00	-66.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,817.00	12,400.00	-21.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	13,998.00	11,135.00	-20.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,998.00	11,135.00	-20.5%
TOTAL, EXPENDITURES			209,085.00	200,637.00	-4.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	207,694.00	200,637.00	-3.4%
4) Other Local Revenue		8600-8799	1,391.00	0.00	-100.0%
5) TOTAL, REVENUES			209,085.00	200,637.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		168,462.00	165,729.00	-1.6%
2) Instruction - Related Services	2000-2999		17,295.00	16,703.00	-3.4%
3) Pupil Services	3000-3999		117.00	120.00	2.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,998.00	11,135.00	-20.5%
8) Plant Services	8000-8999		9,213.00	6,950.00	-24.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			209,085.00	200,637.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	38,645.97	38,645.97	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			38,645.97	38,645.97	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			38,645.97	38,645.97	0.0%
2) Ending Balance, June 30 (E + F1e)					
			38,645.97	38,645.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	38,645.97	38,645.97	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	38,645.97	38,645.97
Total, Restricted Balance		<u>38,645.97</u>	<u>38,645.97</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	465,538.00	599,848.00	28.9%
3) Other State Revenue		8300-8599	30,601.00	50,000.00	63.4%
4) Other Local Revenue		8600-8799	769.00	1,500.00	95.1%
5) TOTAL, REVENUES			496,908.00	651,348.00	31.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	233,711.00	244,924.00	4.8%
3) Employee Benefits		3000-3999	80,075.00	111,473.00	39.2%
4) Books and Supplies		4000-4999	249,997.00	246,041.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	49,910.00	48,910.00	-2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			613,693.00	651,348.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,785.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,008.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,008.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,777.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,742.25	3,965.25	-91.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,742.25	3,965.25	-91.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,742.25	3,965.25	-91.1%
2) Ending Balance, June 30 (E + F1e)			3,965.25	3,965.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,964.14	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1.11	3,965.25	357129.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,691.32)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	200.00		
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	3,964.14		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,472.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	37.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			37.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,434.91		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	465,538.00	599,848.00	28.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			465,538.00	599,848.00	28.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,601.00	50,000.00	63.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,601.00	50,000.00	63.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	769.00	1,500.00	95.1%
TOTAL, OTHER LOCAL REVENUE			769.00	1,500.00	95.1%
TOTAL, REVENUES			496,908.00	651,348.00	31.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	233,711.00	244,924.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			233,711.00	244,924.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,879.00	50,698.00	27.1%
OASDI/Medicare/Alternative		3301-3302	17,711.00	18,736.00	5.8%
Health and Welfare Benefits		3401-3402	17,997.00	37,313.00	107.3%
Unemployment Insurance		3501-3502	130.00	121.00	-6.9%
Workers' Compensation		3601-3602	4,358.00	4,605.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			80,075.00	111,473.00	39.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,114.00	27,180.00	-12.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	218,883.00	218,861.00	0.0%
TOTAL, BOOKS AND SUPPLIES			249,997.00	246,041.00	-1.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,879.00	130.00	-95.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,300.00	6,300.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,372.00	15,720.00	2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(276.00)	20.00	-107.2%
Professional/Consulting Services and Operating Expenditures		5800	25,235.00	26,340.00	4.4%
Communications		5900	400.00	400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,910.00	48,910.00	-2.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			613,693.00	651,348.00	6.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	76,008.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,008.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			76,008.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	465,538.00	599,848.00	28.9%
3) Other State Revenue		8300-8599	30,601.00	50,000.00	63.4%
4) Other Local Revenue		8600-8799	769.00	1,500.00	95.1%
5) TOTAL, REVENUES			496,908.00	651,348.00	31.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		590,341.00	615,402.00	4.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,352.00	35,946.00	53.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			613,693.00	651,348.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(116,785.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,008.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,008.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,777.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,742.25	3,965.25	-91.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,742.25	3,965.25	-91.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,742.25	3,965.25	-91.1%
2) Ending Balance, June 30 (E + F1e)			3,965.25	3,965.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,964.14	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1.11	3,965.25	357129.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	3,964.14
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.97	0.97
5330	Child Nutrition: Summer Food Service Program Operations	0.14	0.14
Total, Restricted Balance		<u>1.11</u>	<u>3,965.25</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	502,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			502,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(502,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(502,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,093,300.00	New
b) Audit Adjustments		9793	1,595,300.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,595,300.00	1,093,300.00	-31.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,595,300.00	1,093,300.00	-31.5%
2) Ending Balance, June 30 (E + F1e)			1,093,300.00	1,093,300.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,093,300.00	1,093,300.00	0.0%
GOB Obligations	0000	9780		1,093,300.00	
GOB Obligations	0000	9780	1,093,300.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(255,012.06)		
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	1,595,300.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,340,287.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,340,287.94		

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	500,000.00	0.00	-100.0%
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	2,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			502,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			502,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		502,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			502,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(502,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(502,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,093,300.00	New
b) Audit Adjustments		9793	1,595,300.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,595,300.00	1,093,300.00	-31.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,595,300.00	1,093,300.00	-31.5%
2) Ending Balance, June 30 (E + F1e)			1,093,300.00	1,093,300.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,093,300.00	1,093,300.00	0.0%
GOB Obligations	0000	9780		1,093,300.00	
GOB Obligations	0000	9780	1,093,300.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	459,559.00	250,000.00	-45.6%
5) TOTAL, REVENUES			459,559.00	250,000.00	-45.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			459,559.00	250,000.00	-45.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	318,460.00	234,105.00	-26.5%
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			(318,460.00)	(234,105.00)	-26.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,099.00	15,895.00	-88.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	141,099.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	141,099.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	141,099.00	New
2) Ending Balance, June 30 (E + F1e)			141,099.00	156,994.00	11.3%
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			141,099.00	156,994.00	11.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	270,617.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			270,617.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			270,617.61		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	35,286.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	1,283.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	422,990.00	250,000.00	-40.9%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			459,559.00	250,000.00	-45.6%
TOTAL, REVENUES			459,559.00	250,000.00	-45.6%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	318,460.00	234,105.00	-26.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			318,460.00	234,105.00	-26.5%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(318,460.00)	(234,105.00)	-26.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	459,559.00	250,000.00	-45.6%
5) TOTAL, REVENUES			459,559.00	250,000.00	-45.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			459,559.00	250,000.00	-45.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	318,460.00	234,105.00	-26.5%
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			(318,460.00)	(234,105.00)	-26.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,099.00	15,895.00	-88.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	141,099.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	141,099.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	141,099.00	New
2) Ending Balance, June 30 (E + F1e)			141,099.00	156,994.00	11.3%
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			141,099.00	156,994.00	11.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	141,099.00	156,994.00
Total, Restricted Balance		<u>141,099.00</u>	<u>156,994.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,800.00	16,800.00	0.0%
4) Other Local Revenue		8600-8799	1,003,600.00	1,003,600.00	0.0%
5) TOTAL, REVENUES			1,020,400.00	1,020,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,096,100.00	1,096,100.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,700.00)	(75,700.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,700.00)	(75,700.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,204,160.29	1,533,160.29	-52.2%
b) Audit Adjustments		9793	(1,595,300.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,608,860.29	1,533,160.29	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,608,860.29	1,533,160.29	-4.7%
2) Ending Balance, June 30 (E + F1e)			1,533,160.29	1,457,460.29	-4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,533,160.29	1,457,460.29	-4.9%
GOB Obligations	0000	9780		1,457,460.29	
GOB Obligations	0000	9780	1,533,160.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,204,160.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,204,160.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,595,300.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,595,300.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,608,860.29		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	16,800.00	16,800.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,800.00	16,800.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	917,000.00	917,000.00	0.0%
Unsecured Roll		8612	56,000.00	56,000.00	0.0%
Prior Years' Taxes		8613	1,200.00	1,200.00	0.0%
Supplemental Taxes		8614	9,400.00	9,400.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	20,000.00	20,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,003,600.00	1,003,600.00	0.0%
TOTAL, REVENUES			1,020,400.00	1,020,400.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	540,000.00	540,000.00	0.0%
Bond Interest and Other Service Charges		7434	556,100.00	556,100.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,096,100.00	1,096,100.00	0.0%
TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,800.00	16,800.00	0.0%
4) Other Local Revenue		8600-8799	1,003,600.00	1,003,600.00	0.0%
5) TOTAL, REVENUES			1,020,400.00	1,020,400.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,096,100.00	1,096,100.00	0.0%
10) TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(75,700.00)	(75,700.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,700.00)	(75,700.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,204,160.29	1,533,160.29	-52.2%
b) Audit Adjustments		9793	(1,595,300.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,608,860.29	1,533,160.29	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,608,860.29	1,533,160.29	-4.7%
2) Ending Balance, June 30 (E + F1e)			1,533,160.29	1,457,460.29	-4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,533,160.29	1,457,460.29	-4.9%
GOB Obligations	0000	9780		1,457,460.29	
GOB Obligations	0000	9780	1,533,160.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	703.00	0.00	-100.0%
5) TOTAL, REVENUES			703.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	237,227.00	234,105.00	-1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			237,227.00	234,105.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,524.00)	(234,105.00)	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	318,460.00	234,105.00	-26.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			318,460.00	234,105.00	-26.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,936.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,472.22	91,408.22	865.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,472.22	91,408.22	865.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,472.22	91,408.22	865.0%
2) Ending Balance, June 30 (E + F1e)			91,408.22	91,408.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	91,408.22	91,408.22	0.0%
COP Obligations	0000	9780		91,408.22	
COP Obligations	0000	9780	91,408.22		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	90,564.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			90,564.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			90,564.84		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	703.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			703.00	0.00	-100.0%
TOTAL, REVENUES			703.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	52,227.00	44,105.00	-15.6%
Other Debt Service - Principal		7439	185,000.00	190,000.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			237,227.00	234,105.00	-1.3%
TOTAL, EXPENDITURES			237,227.00	234,105.00	-1.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	318,460.00	234,105.00	-26.5%
(a) TOTAL, INTERFUND TRANSFERS IN			318,460.00	234,105.00	-26.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			318,460.00	234,105.00	-26.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	703.00	0.00	-100.0%
5) TOTAL, REVENUES			703.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	237,227.00	234,105.00	-1.3%
10) TOTAL, EXPENDITURES			237,227.00	234,105.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(236,524.00)	(234,105.00)	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	318,460.00	234,105.00	-26.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			318,460.00	234,105.00	-26.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,936.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,472.22	91,408.22	865.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,472.22	91,408.22	865.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,472.22	91,408.22	865.0%
2) Ending Balance, June 30 (E + F1e)			91,408.22	91,408.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	91,408.22	91,408.22	0.0%
COP Obligations	0000	9780		91,408.22	
COP Obligations	0000	9780	91,408.22		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	502.20	496.34	502.20	481.00	481.00	502.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	502.20	496.34	502.20	481.00	481.00	502.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	502.20	496.34	502.20	481.00	481.00	502.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	762.59	756.84	762.59	799.00	799.00	799.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	762.59	756.84	762.59	799.00	799.00	799.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	762.59	756.84	762.59	799.00	799.00	799.00

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 3460 Lester Road, Denair CA 95316
Date: June 01-04, 2020

Place: 3460 Lester Rd, Denair CA 95316
Date: June 04, 2020
Time: 7:00 P.M.

Adoption Date: June 04, 2020

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

Contact person for additional information on the budget reports:

Name: Linda Covello

Telephone: 209-632-7514

Title: Chief Business Official

E-mail: lcovello@dusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
			Not Applicable	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 04, 2020

For additional information on this certification, please contact:

Name: Linda Covello
Title: Chief Business Oficial
Telephone: 209-632-7514
E-mail: lcovello@dusd.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	6,306,921.00	301	6,340.00	303	6,300,581.00	305	0.00		307	6,300,581.00	309
2000 - Classified Salaries	2,605,684.00	311	219.00	313	2,605,465.00	315	2,108.00		317	2,603,357.00	319
3000 - Employee Benefits	2,922,457.00	321	81,515.00	323	2,840,942.00	325	592.00		327	2,840,350.00	329
4000 - Books, Supplies Equip Replace. (6500)	797,490.00	331	18,373.00	333	779,117.00	335	240,030.00		337	539,087.00	339
5000 - Services... & 7300 - Indirect Costs	2,670,694.00	341	2,940.00	343	2,667,754.00	345	266,363.00		347	2,401,391.00	349
TOTAL					15,193,859.00	365			TOTAL	14,684,766.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			51.91%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	51.91%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.09%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	14,684,766.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	453,759.27

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
District will apply for an exemption if it is still needed after closing.	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	6,301,192.00	301	16,876.00	303	6,284,316.00	305	0.00		307	6,284,316.00	309
2000 - Classified Salaries	2,591,206.00	311	0.00	313	2,591,206.00	315	0.00		317	2,591,206.00	319
3000 - Employee Benefits	2,851,546.00	321	79,995.00	323	2,771,551.00	325	0.00		327	2,771,551.00	329
4000 - Books, Supplies Equip Replace. (6500)	469,244.00	331	0.00	333	469,244.00	335	211,945.00		337	257,299.00	339
5000 - Services... & 7300 - Indirect Costs	2,169,113.00	341	3,528.00	343	2,165,585.00	345	256,293.00		347	1,909,292.00	349
TOTAL					14,281,902.00	365			TOTAL	13,813,664.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			54.44%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.44%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.56%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	13,813,664.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	77,356.52

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
District will apply for an exemption if it is still needed in June, 2021.	

Current Expense Formula/Minimum Classroom Compensation

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Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 394,189.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 11,360,873.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.47%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	592,138.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	58,854.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	29,080.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	57,294.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	737,366.07
9. Carry-Forward Adjustment (Part IV, Line F)	54,453.64
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	791,819.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,471,488.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,893,233.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	650,223.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	161,998.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	465,439.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,593,831.93
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	194,970.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	394,810.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	13,825,992.93

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 5.33%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 5.73%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>737,366.07</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>309,793.86</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.18%) times Part III, Line B19); zero if negative	<u>54,453.64</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.18%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>54,453.64</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>54,453.64</u>

Approved indirect cost rate: 7.18%
Highest rate used in any program: 7.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	476,129.00	34,185.00	7.18%
01	3310	157,307.00	11,294.00	7.18%
01	3550	5,715.00	285.00	4.99%
01	4035	43,568.00	3,128.00	7.18%
01	4203	22,186.00	443.00	2.00%
01	6500	1,335,774.00	42,169.00	3.16%
01	7311	18.00	1.00	5.56%
01	7510	111,533.00	8,007.00	7.18%
01	8150	631,517.00	17,263.00	2.73%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	28,496.08		97,889.43	126,385.51
2. State Lottery Revenue	8560	187,137.00		68,463.00	255,600.00
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)		215,633.08	0.00	166,352.43	381,985.51
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	118,435.00		86,836.00	205,271.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	97,198.00			97,198.00
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				
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)		215,633.00	0.00	86,836.00	302,469.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.08	0.00	79,516.43	79,516.51
D. COMMENTS:					

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.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,087,486.00	-0.82%	11,988,637.00	1.04%	12,112,813.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	235,337.00	0.03%	235,400.00	0.13%	235,700.00
4. Other Local Revenues	8600-8799	16,000.00	-50.00%	8,000.00	0.00%	8,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	140,000.00	-47.14%	74,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,734,510.00)	-3.75%	(1,669,450.00)	2.37%	(1,709,008.00)
6. Total (Sum lines A1 thru A5c)		10,744,313.00	-1.00%	10,636,587.00	0.10%	10,647,505.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,434,373.00		5,416,000.00
b. Step & Column Adjustment				78,798.00		73,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(97,171.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,434,373.00	-0.34%	5,416,000.00	1.36%	5,489,500.00
2. Classified Salaries						
a. Base Salaries				1,790,854.00		1,798,300.00
b. Step & Column Adjustment				38,324.00		36,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(30,878.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,790,854.00	0.42%	1,798,300.00	2.03%	1,834,800.00
3. Employee Benefits	3000-3999	2,261,734.00	-3.49%	2,182,800.00	-1.40%	2,152,184.00
4. Books and Supplies	4000-4999	225,659.00	-0.03%	225,600.00	0.00%	225,600.00
5. Services and Other Operating Expenditures	5000-5999	1,147,128.00	-0.70%	1,139,100.00	0.00%	1,139,100.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(47,724.00)	-0.22%	(47,619.00)	0.00%	(47,619.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	140,000.00	-47.14%	74,000.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(151,594.00)		(151,594.00)
11. Total (Sum lines B1 thru B10)		10,952,024.00	-2.88%	10,636,587.00	0.05%	10,641,971.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(207,711.00)		0.00		5,534.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		846,229.76		638,518.76		638,518.76
2. Ending Fund Balance (Sum lines C and D1)		638,518.76		638,518.76		644,052.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	440,370.00		430,952.00		433,280.00
2. Unassigned/Unappropriated	9790	194,248.76		203,666.76		206,872.76
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		638,518.76		638,518.76		644,052.76

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	440,370.00		430,952.00		433,280.00
c. Unassigned/Unappropriated	9790	194,248.76		203,666.76		206,872.76
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		634,618.76		634,618.76		640,152.76
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Based on 2019-20 enrollment and past enrollment trends, the District anticipates enrollment to increase by 1.22%, 0.45% in 2021-22 and 0.6% in 2022-23. The Local Control Funding Formula is estimated to be adjusted by COLA and then decreased by 10%. Other local revenues decreased after 2020-21 due to the elimination of one-time E-rate funds. Certificated step increases are estimated to be approximately 1.45%. Decrease of 2 FTE in 2020-21 due to the elimination of vacant positions. Classified step increases are estimated to be 2.14%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to decrease by 0.95% in 2020-21 and 0.13% in 2021-22, but then increase by 2.08% in 2022-23. PERS is expected to increase by 0.979% in 2020-21, 2.14% in 2021-22 and an additional 2.66% in 2022-23. Materials and supplies decreased from 2019-20 due to the elimination of one-time expenditures. Site budgets reflect a 5% decrease and District-level supply budgets reflect a 10% decrease. Services and operating expenditures decreased from 2019-20 due to the elimination of one-time expenditures. District-level contracted service budgets reflect a 10% decrease. Finally, the District recognizes \$151,593 in ongoing deficit spending that needs to be eliminated from the budget over the next year and is committed to working with stakeholders to do so.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	191,495.00	0.00%	191,500.00	0.00%	191,500.00
2. Federal Revenues	8100-8299	684,562.00	0.01%	684,600.00	0.00%	684,600.00
3. Other State Revenues	8300-8599	73,641.00	-0.06%	73,600.00	0.00%	73,600.00
4. Other Local Revenues	8600-8799	943,409.00	0.00%	943,400.00	0.00%	943,400.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,734,510.00	-3.75%	1,669,450.00	2.37%	1,709,008.00
6. Total (Sum lines A1 thru A5c)		3,627,617.00	-1.79%	3,562,550.00	1.11%	3,602,108.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				866,819.00		803,300.00
b. Step & Column Adjustment				12,569.00		8,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(76,088.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	866,819.00	-7.33%	803,300.00	1.08%	812,000.00
2. Classified Salaries						
a. Base Salaries				800,352.00		816,450.00
b. Step & Column Adjustment				16,098.00		17,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	800,352.00	2.01%	816,450.00	2.11%	833,650.00
3. Employee Benefits	3000-3999	589,812.00	-1.24%	582,500.00	7.95%	628,800.00
4. Books and Supplies	4000-4999	243,585.00	-24.34%	184,300.00	0.00%	184,300.00
5. Services and Other Operating Expenditures	5000-5999	1,033,120.00	-3.49%	997,100.00	0.00%	997,100.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	156,715.00	-0.01%	156,700.00	0.00%	156,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	36,589.00	-0.29%	36,484.00	0.00%	36,484.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,726,992.00	-4.03%	3,576,834.00	2.02%	3,649,034.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(99,375.00)		(14,284.00)		(46,926.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		169,031.43		69,656.43		55,372.43
2. Ending Fund Balance (Sum lines C and D1)		69,656.43		55,372.43		8,446.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	69,656.43		55,372.43		8,446.43
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		69,656.43		55,372.43		8,446.43
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Federal revenue decreased from 2019-20 due to the elimination of carryovers and an estimated decrease of 10% in awards. State revenue decreased from 2019-20 due to the elimination of one-time Special Education funds. Certificated step increases are estimated to be approximately 1.45%. Classified step increases are estimated to be 2.14%. Decrease of 1.63 FTE due to the elimination of vacant positions. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to decrease by 0.95% in 2020-21 and 0.13% in 2021-22, but then increase by 2.08% in 2022-23. PERS is expected to increase by 0.979% in 2020-21, 2.14% in 2021-22 and an additional 2.66% in 2022-23.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,278,981.00	-0.80%	12,180,137.00	1.02%	12,304,313.00
2. Federal Revenues	8100-8299	684,562.00	0.01%	684,600.00	0.00%	684,600.00
3. Other State Revenues	8300-8599	308,978.00	0.01%	309,000.00	0.10%	309,300.00
4. Other Local Revenues	8600-8799	959,409.00	-0.83%	951,400.00	0.00%	951,400.00
5. Other Financing Sources						
a. Transfers In	8900-8929	140,000.00	-47.14%	74,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		14,371,930.00	-1.20%	14,199,137.00	0.36%	14,249,613.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,301,192.00		6,219,300.00
b. Step & Column Adjustment				91,367.00		82,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(173,259.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,301,192.00	-1.30%	6,219,300.00	1.32%	6,301,500.00
2. Classified Salaries						
a. Base Salaries				2,591,206.00		2,614,750.00
b. Step & Column Adjustment				54,422.00		53,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,878.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,591,206.00	0.91%	2,614,750.00	2.05%	2,668,450.00
3. Employee Benefits	3000-3999	2,851,546.00	-3.02%	2,765,300.00	0.57%	2,780,984.00
4. Books and Supplies	4000-4999	469,244.00	-12.65%	409,900.00	0.00%	409,900.00
5. Services and Other Operating Expenditures	5000-5999	2,180,248.00	-2.02%	2,136,200.00	0.00%	2,136,200.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	156,715.00	-0.01%	156,700.00	0.00%	156,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,135.00)	0.00%	(11,135.00)	0.00%	(11,135.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	140,000.00	-47.14%	74,000.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(151,594.00)		(151,594.00)
11. Total (Sum lines B1 thru B10)		14,679,016.00	-3.17%	14,213,421.00	0.55%	14,291,005.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(307,086.00)		(14,284.00)		(41,392.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,015,261.19		708,175.19		693,891.19
2. Ending Fund Balance (Sum lines C and D1)		708,175.19		693,891.19		652,499.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740	69,656.43		55,372.43		8,446.43
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	440,370.00		430,952.00		433,280.00
2. Unassigned/Unappropriated	9790	194,248.76		203,666.76		206,872.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		708,175.19		693,891.19		652,499.19

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	440,370.00		430,952.00		433,280.00
c. Unassigned/Unappropriated	9790	194,248.76		203,666.76		206,872.76
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		634,618.76		634,618.76		640,152.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.32%		4.46%		4.48%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,280.00		1,285.00		1,292.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		14,679,016.00		14,213,421.00		14,291,005.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		14,679,016.00		14,213,421.00		14,291,005.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		440,370.48		426,402.63		428,730.15
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		440,370.48		426,402.63		428,730.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			809,914.00	1,190,199.00	219,415.00	(341,974.00)	(864,006.00)	(1,515,089.00)	1,801,906.00	1,329,019.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		276,123.00	276,123.00	706,497.00	527,871.00	527,871.00	706,497.00	527,871.00	527,871.00
Property Taxes	8020-8079							3,379,707.00		
Miscellaneous Funds	8080-8099							191,495.00		
Federal Revenue	8100-8299					171,141.00			171,141.00	
Other State Revenue	8300-8599				10,861.00		24,049.00	83,784.00	6,207.00	0.00
Other Local Revenue	8600-8799		48,379.00	48,379.00	72,569.00	96,758.00	84,663.00	73,514.00	72,569.00	96,758.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			324,502.00	324,502.00	789,927.00	795,770.00	636,583.00	4,434,997.00	777,788.00	624,629.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		70,196.00	500,489.00	568,106.00	568,106.00	568,106.00	531,115.00	531,115.00	531,115.00
Classified Salaries	2000-2999		84,596.00	216,289.00	216,289.00	216,289.00	216,289.00	216,289.00	216,289.00	216,289.00
Employee Benefits	3000-3999		122,168.00	244,139.00	244,139.00	244,139.00	244,139.00	244,139.00	244,139.00	244,139.00
Books and Supplies	4000-4999		4,530.00	47,007.00	47,007.00	47,007.00	35,413.00	35,413.00	35,413.00	35,413.00
Services	5000-5999		15,720.00	272,362.00	113,129.00	227,261.00	208,719.00	76,046.00	208,719.00	76,046.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499			15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			297,210.00	1,295,286.00	1,203,670.00	1,317,802.00	1,287,666.00	1,118,002.00	1,250,675.00	1,118,002.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,900.00								
Accounts Receivable	9200-9299	1,489,677.00	1,489,677.00							
Due From Other Funds	9310	689,937.00		689,937.00						
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		2,183,514.00	1,489,677.00	0.00	689,937.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,136,684.00	1,136,684.00							
Due To Other Funds	9610	837,583.00		837,583.00						
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,974,267.00	1,136,684.00	0.00	837,583.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		209,247.00	352,993.00	0.00	(147,646.00)	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			380,285.00	(970,784.00)	(561,389.00)	(522,032.00)	(651,083.00)	3,316,995.00	(472,887.00)	(493,373.00)
F. ENDING CASH (A + E)			1,190,199.00	219,415.00	(341,974.00)	(864,006.00)	(1,515,089.00)	1,801,906.00	1,329,019.00	835,646.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		835,646.00	437,874.00	1,551,097.00	505,664.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	706,497.00	0.00	0.00	0.00	1,867,828.00		6,651,049.00	6,651,049.00
Property Taxes	8020-8079		2,056,730.00					5,436,437.00	5,436,437.00
Miscellaneous Funds	8080-8099							191,495.00	191,495.00
Federal Revenue	8100-8299		171,141.00			171,139.00		684,562.00	684,562.00
Other State Revenue	8300-8599	49,648.00	38,324.00		37,235.00	58,870.00		308,978.00	308,978.00
Other Local Revenue	8600-8799	96,758.00	97,703.00	72,569.00	96,968.00	1,822.00		959,409.00	959,409.00
Interfund Transfers In	8910-8929				140,000.00			140,000.00	140,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		852,903.00	2,363,898.00	72,569.00	274,203.00	2,099,659.00	0.00	14,371,930.00	14,371,930.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	531,115.00	531,115.00	531,115.00	531,115.00	308,384.00		6,301,192.00	6,301,192.00
Classified Salaries	2000-2999	216,289.00	216,289.00	216,289.00	216,289.00	127,431.00		2,591,206.00	2,591,206.00
Employee Benefits	3000-3999	244,139.00	244,139.00	244,139.00	244,139.00	43,849.00		2,851,546.00	2,851,546.00
Books and Supplies	4000-4999	35,413.00	35,413.00	35,413.00	35,413.00	40,389.00		469,244.00	469,244.00
Services	5000-5999	208,719.00	208,719.00	76,046.00	76,046.00	412,716.00		2,180,248.00	2,180,248.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	15,000.00	15,000.00	15,000.00	6,715.00	(11,135.00)		145,580.00	145,580.00
Interfund Transfers Out	7600-7629				140,000.00			140,000.00	140,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,250,675.00	1,250,675.00	1,118,002.00	1,249,717.00	921,634.00	0.00	14,679,016.00	14,679,016.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						3,900.00	3,900.00	
Accounts Receivable	9200-9299							1,489,677.00	
Due From Other Funds	9310							689,937.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	3,900.00	2,183,514.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,136,684.00	
Due To Other Funds	9610							837,583.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,974,267.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	3,900.00	209,247.00	
E. NET INCREASE/DECREASE (B - C + D)		(397,772.00)	1,113,223.00	(1,045,433.00)	(975,514.00)	1,178,025.00	3,900.00	(97,839.00)	(307,086.00)
F. ENDING CASH (A + E)		437,874.00	1,551,097.00	505,664.00	(469,850.00)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								712,075.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			(469,850.00)	744,325.00	(199,665.00)	(578,269.00)	(1,068,985.00)	(1,692,482.00)	1,524,936.00	1,079,118.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		280,167.00	280,167.00	719,627.00	536,077.00	536,077.00	719,627.00	536,077.00	536,077.00
Property Taxes	8020-8079							3,250,061.00		
Miscellaneous Funds	8080-8099							191,500.00		
Federal Revenue	8100-8299					171,151.00			171,151.00	
Other State Revenue	8300-8599				10,804.00		24,007.00	83,822.00	6,204.00	0.00
Other Local Revenue	8600-8799		47,974.00	47,974.00	71,962.00	95,949.00	83,955.00	72,862.00	71,962.00	95,949.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			328,141.00	328,141.00	802,393.00	803,177.00	644,039.00	4,317,872.00	785,394.00	632,026.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		69,156.00	494,629.00	560,553.00	560,553.00	560,553.00	524,229.00	524,229.00	524,229.00
Classified Salaries	2000-2999		85,213.00	218,287.00	218,287.00	218,287.00	218,287.00	218,287.00	218,287.00	218,287.00
Employee Benefits	3000-3999		118,584.00	236,709.00	236,709.00	236,709.00	236,709.00	236,709.00	236,709.00	236,709.00
Books and Supplies	4000-4999		3,751.00	40,076.00	40,076.00	40,076.00	31,582.00	31,582.00	31,582.00	31,582.00
Services	5000-5999		15,287.00	267,431.00	110,373.00	223,269.00	205,406.00	74,648.00	205,406.00	74,648.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499			14,999.00	14,999.00	14,999.00	14,999.00	14,999.00	14,999.00	14,999.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			291,991.00	1,272,131.00	1,180,997.00	1,293,893.00	1,267,536.00	1,100,454.00	1,231,212.00	1,100,454.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,900.00								
Accounts Receivable	9200-9299	2,099,659.00	2,099,659.00							
Due From Other Funds	9310	674,799.00		674,799.00						
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		2,778,358.00	2,099,659.00	0.00	674,799.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	921,634.00	921,634.00							
Due To Other Funds	9610	674,799.00		674,799.00						
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,596,433.00	921,634.00	0.00	674,799.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,181,925.00	1,178,025.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,214,175.00	(943,990.00)	(378,604.00)	(490,716.00)	(623,497.00)	3,217,418.00	(445,818.00)	(468,428.00)
F. ENDING CASH (A + E)			744,325.00	(199,665.00)	(578,269.00)	(1,068,985.00)	(1,692,482.00)	1,524,936.00	1,079,118.00	610,690.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		610,690.00	244,661.00	1,301,831.00	273,339.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	719,627.00	0.00	0.00	0.00	1,892,986.00		6,756,509.00	6,756,509.00
Property Taxes	8020-8079		1,982,067.00					5,232,128.00	5,232,128.00
Miscellaneous Funds	8080-8099							191,500.00	191,500.00
Federal Revenue	8100-8299		171,151.00			171,147.00		684,600.00	684,600.00
Other State Revenue	8300-8599	49,607.00	38,315.00		37,200.00	59,041.00		309,000.00	309,000.00
Other Local Revenue	8600-8799	95,949.00	96,849.00	71,962.00	96,249.00	1,804.00		951,400.00	951,400.00
Interfund Transfers In	8910-8929				74,000.00			74,000.00	74,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		865,183.00	2,288,382.00	71,962.00	207,449.00	2,124,978.00	0.00	14,199,137.00	14,199,137.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	524,229.00	524,229.00	524,229.00	524,229.00	304,253.00		6,219,300.00	6,219,300.00
Classified Salaries	2000-2999	218,287.00	218,287.00	218,287.00	218,287.00	128,380.00		2,614,750.00	2,614,750.00
Employee Benefits	3000-3999	236,709.00	236,709.00	236,709.00	236,709.00	42,917.00		2,765,300.00	2,765,300.00
Books and Supplies	4000-4999	31,582.00	31,582.00	31,582.00	31,582.00	33,265.00	0.00	409,900.00	409,900.00
Services	5000-5999	205,406.00	205,406.00	74,648.00	74,648.00	399,624.00		2,136,200.00	2,136,200.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	14,999.00	14,999.00	14,999.00	6,710.00	(11,135.00)		145,565.00	145,565.00
Interfund Transfers Out	7600-7629				74,000.00			74,000.00	74,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,231,212.00	1,231,212.00	1,100,454.00	1,166,165.00	897,304.00	0.00	14,365,015.00	14,365,015.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						3,900.00	3,900.00	
Accounts Receivable	9200-9299							2,099,659.00	
Due From Other Funds	9310							674,799.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	3,900.00	2,778,358.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							921,634.00	
Due To Other Funds	9610							674,799.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,596,433.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	3,900.00	1,181,925.00	
E. NET INCREASE/DECREASE (B - C + D)		(366,029.00)	1,057,170.00	(1,028,492.00)	(958,716.00)	1,227,674.00	3,900.00	1,016,047.00	(165,878.00)
F. ENDING CASH (A + E)		244,661.00	1,301,831.00	273,339.00	(685,377.00)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								546,197.00	

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,212,542.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	829,302.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	122,121.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	676,094.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,820.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				806,035.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	116,785.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,693,990.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,253.18	
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,725.36	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		15,915,215.28	12,966.40
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		15,915,215.28	12,966.40
B. Required effort (Line A.2 times 90%)		14,323,693.75	11,669.76
C. Current year expenditures (Line I.E and Line II.B)		14,693,990.00	11,725.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(180.00)	0.00	(13,998.00)				
Other Sources/Uses Detail					600,086.00	676,094.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	456.00	0.00	13,998.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(276.00)	0.00	0.00				
Other Sources/Uses Detail					76,008.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,595,300.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	318,460.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,595,300.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					318,460.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	456.00	(456.00)	13,998.00	(13,998.00)	994,554.00	994,554.00	1,595,300.00	1,595,300.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(480.00)	0.00	(11,135.00)				
Other Sources/Uses Detail					140,000.00	140,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	460.00	0.00	11,135.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	20.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	234,105.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					234,105.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	480.00	(480.00)	11,135.00	(11,135.00)	374,105.00	374,105.00		

Current LEA: 50-71068-0000000 Denair Unified		
Selected SELPA: XX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
XX	Stanislaus County	

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	514	514		
Charter School	766	740		
Total ADA	1,280	1,254	2.0%	Not Met
Second Prior Year (2018-19)				
District Regular	467	482		
Charter School	762	735		
Total ADA	1,229	1,217	1.0%	Met
First Prior Year (2019-20)				
District Regular	494	502		
Charter School	750	763		
Total ADA	1,244	1,265	N/A	Met
Budget Year (2020-21)				
District Regular	502			
Charter School	799			
Total ADA	1,301			

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	540	493		
Charter School	789	779		
Total Enrollment	1,329	1,272	4.3%	Not Met
Second Prior Year (2018-19)				
District Regular	486	505		
Charter School	795	765		
Total Enrollment	1,281	1,270	0.9%	Met
First Prior Year (2019-20)				
District Regular	522	523		
Charter School	781	791		
Total Enrollment	1,303	1,314	N/A	Met
Budget Year (2020-21)				
District Regular	501			
Charter School	829			
Total Enrollment	1,330			

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	467	493	
Charter School	740	779	
Total ADA/Enrollment	1,207	1,272	94.9%
Second Prior Year (2018-19)			
District Regular	482	505	
Charter School	735	765	
Total ADA/Enrollment	1,217	1,270	95.8%
First Prior Year (2019-20)			
District Regular	502	523	
Charter School	763	791	
Total ADA/Enrollment	1,265	1,314	96.3%
		Historical Average Ratio:	95.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	481	501		
Charter School	799	829		
Total ADA/Enrollment	1,280	1,330	96.2%	Met
1st Subsequent Year (2021-22)				
District Regular	499	520		
Charter School	786	816		
Total ADA/Enrollment	1,285	1,336	96.2%	Met
2nd Subsequent Year (2022-23)				
District Regular	506	528		
Charter School	786	816		
Total ADA/Enrollment	1,292	1,344	96.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,264.79	1,301.20	1,285.00	1,292.00
b. Prior Year ADA (Funded)		1,264.79	1,301.20	1,285.00
c. Difference (Step 1a minus Step 1b)		36.41	(16.20)	7.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.88%	-1.25%	0.54%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		12,798,362.00	12,087,486.00	11,988,637.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(1,013,630.27)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-5.04%	-1.25%	0.54%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-6.04% to -4.04%	-2.25% to -.25%	-.46% to 1.54%

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)	5,436,437.00	5,436,437.00	5,436,437.00	5,436,437.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	12,786,379.00	12,087,486.00	11,988,637.00	12,112,813.00
District's Projected Change in LCFF Revenue:		-5.47%	-0.82%	1.04%
LCFF Revenue Standard:		-6.04% to -4.04%	-2.25% to -2.5%	-4.6% to 1.54%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	8,651,481.78	12,256,079.95	70.6%
Second Prior Year (2018-19)	8,738,237.37	11,028,479.69	79.2%
First Prior Year (2019-20)	9,510,419.00	11,133,677.00	85.4%
Historical Average Ratio:			78.4%

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%
	75.4% to 81.4%	75.4% to 81.4%	75.4% to 81.4%

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)	9,486,961.00	10,812,024.00	87.7%	Not Met
1st Subsequent Year (2021-22)	9,397,100.00	10,562,587.00	89.0%	Not Met
2nd Subsequent Year (2022-23)	9,476,484.00	10,641,971.00	89.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due to state-wide cuts (COVID-19), site non-salary budgets were reduced by 5% and district-level non-salary budgets were reduced by 10%.

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):	-5.04%	-1.25%	0.54%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-15.04% to 4.96%	-11.25% to 8.75%	-9.46% to 10.54%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.04% to -.04%	-6.25% to 3.75%	-4.46% to 5.54%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	829,302.00		
Budget Year (2020-21)	684,562.00	-17.45%	Yes
1st Subsequent Year (2021-22)	684,600.00	0.01%	No
2nd Subsequent Year (2022-23)	684,600.00	0.00%	No

Explanation:
(required if Yes)

2019-20 Federal Revenues included carryovers in the amount of \$158,281.85 (Title I and Title II).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	403,062.00		
Budget Year (2020-21)	308,978.00	-23.34%	Yes
1st Subsequent Year (2021-22)	309,000.00	0.01%	No
2nd Subsequent Year (2022-23)	309,300.00	0.10%	No

Explanation:
(required if Yes)

2019-20 State Revenues included one-time awards that have been removed from subsequent years (Special Ed Infants, CTE, SB117). 2020-21 and subsequent AIG funds have been reduced by 50%.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	683,440.00		
Budget Year (2020-21)	959,409.00	40.38%	Yes
1st Subsequent Year (2021-22)	951,400.00	-0.83%	No
2nd Subsequent Year (2022-23)	951,400.00	0.00%	No

Explanation:
(required if Yes)

Effective with the 2020-21 fiscal year, Special Ed revenues from SELPA have been increased to \$645/ADA for the base special ed funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	797,490.00		
Budget Year (2020-21)	469,244.00	-41.16%	Yes
1st Subsequent Year (2021-22)	409,900.00	-12.65%	Yes
2nd Subsequent Year (2022-23)	409,900.00	0.00%	No

Explanation:
(required if Yes)

One-time curriculum and technology expenses in 2019-20 have been removed from subsequent years. Additionally, due to state-wide cuts (COVID-19), site non-salary budgets were reduced by 5% and district-level non-salary budgets were reduced by 10%.

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

First Prior Year (2019-20)	2,684,692.00		
Budget Year (2020-21)	2,180,248.00	-18.79%	Yes
1st Subsequent Year (2021-22)	2,136,200.00	-2.02%	No
2nd Subsequent Year (2022-23)	2,136,200.00	0.00%	No

Explanation:
(required if Yes)

One-time contracts and service expenses in 2019-20 have been removed from subsequent years. Additionally, due to state-wide cuts (COVID-19), site non-salary budgets were reduced by 5% and district-level non-salary budgets were reduced by 10%.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	1,915,804.00		
Budget Year (2020-21)	1,952,949.00	1.94%	Met
1st Subsequent Year (2021-22)	1,945,000.00	-0.41%	Met
2nd Subsequent Year (2022-23)	1,945,300.00	0.02%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	3,482,182.00		
Budget Year (2020-21)	2,649,492.00	-23.91%	Not Met
1st Subsequent Year (2021-22)	2,546,100.00	-3.90%	Met
2nd Subsequent Year (2022-23)	2,546,100.00	0.00%	Met

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

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

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

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

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

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

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

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

One-time curriculum and technology expenses in 2019-20 have been removed from subsequent years. Additionally, due to state-wide cuts (COVID-19), site non-salary budgets were reduced by 5% and district-level non-salary budgets were reduced by 10%.

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

One-time contracts and service expenses in 2019-20 have been removed from subsequent years. Additionally, due to state-wide cuts (COVID-19), site non-salary budgets were reduced by 5% and district-level non-salary budgets were reduced by 10%.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	14,679,016.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	14,679,016.00	440,370.48	525,896.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|--|---|
| | 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	468,000.00	515,662.00	486,386.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,927.00	8,139.76	355,943.76
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)	481,927.00	523,801.76	842,329.76
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	15,573,613.91	18,446,715.86	16,212,542.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	15,573,613.91	18,446,715.86	16,212,542.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.1%	2.8%	5.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	0.9%	1.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(846,055.23)	12,260,674.24	6.9%	Not Met
Second Prior Year (2018-19)	(990,698.54)	12,286,470.69	8.1%	Not Met
First Prior Year (2019-20)	(563,534.00)	11,809,771.00	4.8%	Not Met
Budget Year (2020-21) (Information only)	(207,711.00)	10,952,024.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District had planned one-time deficit spending throughout the past three fiscal years related to one-time mandated cost reimbursements from the state.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	3,231,015.90	3,246,517.53	N/A	Met
Second Prior Year (2018-19)	2,423,231.53	2,400,462.30	0.9%	Met
First Prior Year (2019-20)	1,209,762.30	1,409,763.76	N/A	Met
Budget Year (2020-21) (Information only)	846,229.76			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,280	1,285	1,292
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	14,679,016.00	14,213,421.00	14,291,005.00
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)	14,679,016.00	14,213,421.00	14,291,005.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	440,370.48	426,402.63	428,730.15
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	440,370.48	426,402.63	428,730.15

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	440,370.00	430,952.00	433,280.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	194,248.76	203,666.76	206,872.76
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)	634,618.76	634,618.76	640,152.76
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.32%	4.46%	4.48%
District's Reserve Standard (Section 10B, Line 7):	440,370.48	426,402.63	428,730.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(2,557,943.00)			
Budget Year (2020-21)	(1,734,510.00)	(823,433.00)	-32.2%	Not Met
1st Subsequent Year (2021-22)	(1,669,450.00)	(65,060.00)	-3.8%	Met
2nd Subsequent Year (2022-23)	(1,709,008.00)	39,558.00	2.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	600,086.00			
Budget Year (2020-21)	140,000.00	(460,086.00)	-76.7%	Not Met
1st Subsequent Year (2021-22)	74,000.00	(66,000.00)	-47.1%	Not Met
2nd Subsequent Year (2022-23)	0.00	(74,000.00)	-100.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	676,094.00			
Budget Year (2020-21)	140,000.00	(536,094.00)	-79.3%	Not Met
1st Subsequent Year (2021-22)	74,000.00	(66,000.00)	-47.1%	Not Met
2nd Subsequent Year (2022-23)	0.00	(74,000.00)	-100.0%	Not Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? Yes

* 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
Contributions from Charter Schools to Maintenance are higher in 2019-20 in order to cover planned Portable projects. Subsequent years reflect contributions of only the required 3% to Maintenance.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)
Transfers in match Transfers out due to transfers between Fund 01 and the Charter schools (Funds 02 and 03). Combined, these are zero for subsequent years, but \$76,008 for 2019-20 due to transfers out to the Cafeteria fund in 2019-20. During the COVID-19 pandemic, participation in food service was much lower than it would have been had schools remained open. The District is not anticipating needed to transfer to Cafeteria in subsequent years.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers in match Transfers out due to transfers between Fund 01 and the Charter schools (Funds 02 and 03). Combined, these are zero for subsequent years, but \$76,008 for 2019-20 due to transfers out to the Cafeteria fund in 2019-20. During the COVID-19 pandemic, participation in food service was much lower than it would have been had schools remained open. The District is not anticipating needed to transfer to Cafeteria in subsequent years.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

Lease Agreement for energy efficiency upgrades will have it's first payment due in June, 2021. The District does not anticipate any expense to the General Fund because payments should be made solely with utility savings but wanted to make note of the expense just in case.

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation	5	Funds 25 & 56 / Object Codes 86xx & 89xx	Object Codes 7438 & 7439	1,055,000
General Obligation Bonds	24	Fund 51 / Object Codes 85xx & 86xx	Object Codes 7433 & 7434	14,425,104
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				15,480,104

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	0	0	0	0
Certificates of Participation	237,227	234,105	242,309	249,105
General Obligation Bonds	1,096,100	1,096,100	1,145,505	1,233,414
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,333,327	1,330,205	1,387,814	1,482,519
Has total annual payment increased over prior year (2019-20)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District is expecting an increase in debt expenditures. The Stanislaus County will levy the necessary taxes to satisfy General Obligation Bond debt. Developer Fees received are expected to exceed Certificate of Participation expenditures and General Fund transfers should not be needed.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

An employee must have been taking District benefits prior to retiring in order to qualify for continued benefits after retirement including the District's contribution of \$6,000 per year for classified and certificated employees and \$7,000 per year for confidential and management employees. The District's maximum contribution can only be used to cover the ongoing benefits expense of medical coverage only.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	1,664,054.00
b. OPEB plan(s) fiduciary net position (if applicable)	462,388.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,201,666.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	177,189.00	177,189.00	177,189.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	75,000.00	57,000.00	36,584.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	75,000.00	57,000.00	36,584.00
d. Number of retirees receiving OPEB benefits	12	11	7

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	79.8	77.8	77.8	77.8

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.

The District and DUTA have a tentative agreement on a new 3 year agreement with reopeners for 2020-21 and 2021-22. Neither the District nor DUTA have sunshined reopeners for 2020-21 yet.

Negotiations Settled

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

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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

60,986

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
60,986	61,803	63,793

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)
No	No	No
up to \$6,000/FTE	up to \$6,000/FTE	up to \$6,000/FTE
\$6,000 annual cap	\$6,000 annual cap	\$6,000 annual cap
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
90,061	91,367	82,200
1.5%	1.5%	1.5%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
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	69.8	68.2	68.2	68.2

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.

The District and CSEA have settled on a new 3 year agreement with reopeners for 2020-21 and 2021-22. Neither the District nor CSEA have sunshined reopeners for 2020-21 yet.
--

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

21,413

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	up to \$6,000/FTE	up to \$6,000/FTE	up to \$6,000/FTE
3. Percent of H&W cost paid by employer	\$6,000 annual cap	\$6,000 annual cap	\$6,000 annual cap
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	53,303	54,422	53,700
3. Percent change in step & column over prior year	2.1%	2.1%	2.1%

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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.):

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	17.1	17.1	17.1	17.1

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?

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Denair Unified

Stanislaus County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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50-71068-0000000

July 1 Budget
2020-21 Budget
Technical Review Checks

Denair Unified

Stanislaus County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.