



**COVINA-VALLEY**  
UNIFIED SCHOOL DISTRICT

# **2020-21 Adopted Budget**

## **June 15, 2020**

Jimmy Escobar  
Director of Fiscal Services

Eva Lueck  
Interim Chief Business Officer



# COVINA-VALLEY

## UNIFIED SCHOOL DISTRICT

**District Acting Superintendent**  
Elizabeth Eminhizer, Ed.D.

**Board of Education**  
Sonia Frasquillo  
Sue L. Maulucci  
Darrell A. Myrick  
Rachael Robles  
Gary C. Rodriguez

**Date:** June 15, 2020

**To:** Board Members and Elizabeth Eminhizer, Ed.D, District Acting Superintendent

**From:** Eva Lueck, Interim Chief Business Office  
-

**Prepared by:** Jimmy Escobar, Director of Fiscal Services

**RE:** 2020-21 Adopted Budget Report

---

School districts are required by Education Code 42127 to file with the Los Angeles County Office of Education the annual budget no later than June 30th of each year. The proposed budget includes a multi-year projection that covers the financial activity for the current year and subsequent two years.

It is recommended that the Board of Education adopt the District's 2020-21 Budget as presented. The budget will be revised to address changes imposed by the State and Federal governments and/or to align with the evolving strategic vision and direction of the Board of Education. The adopted budget is based on the Governor's May Revised Budget Proposal with the amendment pending in the Legislature that eliminates the 10% deficit factor as well as guidance by the Los Angeles County Office of Education. The approval of this report will authorize the 2020-21 budget adjustments identified in this report.

It is important to note that due to COVID-19, the State is facing a \$53+ billion shortfall, and as a result, the May Revise contains substantial funding reductions to school districts. It is also important to note that at the time this report is being prepared, the Legislature is not in agreement with the Governor's proposal, and they are proposing that the education budget be "held harmless" from cuts. Additionally, the actual revenue received by the State for 2019-20 will not be known until August 2020, and adjustments will likely need to be made at that time. It is also anticipated that a third round of reductions may occur in January 2021.

The May Revise, as proposed, would be a 10% to 14% reduction in the LCFF revenue in the multi-year projection (as compared to the Second Interim Report). This would result in a \$45 million reduction in revenue over the three-year period. And the District would need to reduce expenditures by \$35 million to be solvent with a 3% reserve in 2022-23. Due to the current legislative movements, it was determined that the 10% reduction would not be included in the

District's 2020-21 Budget. However, to maintain a conservative multi-year projection, a zero COLA was utilized for the LCFF calculation for 2021-22 and 2022-23.

The May Revision also proposed cash deferrals; this means that monies that school districts should receive will be delayed. In effect, this will provide the State with an interest-free loan. The District will be closely monitoring its cash flow and may need to implement local borrowing options to ensure adequate cash to continue paying essential expenditures and maintain current programs.

Additionally, the May Revision suspends the COLA in 2020-21 for Special Education, Child Nutrition, Foster Youth, Preschool, and the Mandate Block Grant. However, on a positive note, the Special Education program is projected to retain the higher funding level of \$645 per student that was proposed in January.

The Nutrition Services Fund and Child Development Fund will face additional challenges and will need to be closely monitored. They rely heavily on their fee base revenue, and it is uncertain what level of participation there will be with the new COVID-19 requirements. The District is fortunate that both funds have a very solid fund balance that will help to maintain them in 2020-21.

The Governor is proposing a reduction of approximately 50% to the following programs; Adult Education Block Grant, Career Technical Education Incentive Grant Program (CTEIG), After School Education and Safety Program, and K-12 Strong Workforce Program. It is currently believed that the impact on CTEIG will not be occurring until the next grant cycle in 2021-22, but we are waiting on clarification.

The reduction to the Adult Education program is approximately \$1.6 million. If this reduction is maintained in the final State Budget, a significant restructuring will need to occur to maintain solvency in this program. The Adult Education program also has a fee base component, which will also be struggling with the new COVID-19 requirements.

The District has budgeted conservatively and has NOT included the May Revise proposed \$4.4 billion Federal CARES Act Funds. These funds will be provided to address learning loss related to COVID-19 school closures. The Governor proposed the monies be distributed based on the number of students with disabilities (\$1,900 per student) and to Concentration grant districts (\$735 per 2019-20 P2 ADA). These funds would need to be spent by December 31, 2020. At this time, there is no agreement at the State level as to how these monies will be distributed. It is believed the legislature will alter the distribution methodology to be more equitable.

The following are some of the significant budget adjustments to the 2020-21 Adopted Budget. It is essential to note that this year more than any other year, there will be multiple amendments to the budget as information becomes available, and COVID-19 rules evolve.

- A 2.31% COLA for 2020-21 and a zero COLA for 2021-22 and 2022-23. A 10% reduction to LCFF add-on programs (Transportation & TIIG).
- Adult Education Block Grant reduced by approximately \$1.6 million (50%).
- 2020-21 CalSTRS and CalPERS employer estimated contribution rates decreased from 18.40% to 16.15%, and from 22.80% to 20.70%, respectively, this will have a positive impact on the District budget.

- Restricted Maintenance Account contribution is budgeted at 3% of the General Fund expenditures, which is a State requirement.
- Federal Allocation: Coronavirus Aid, Relief, and Economic Security (CARES) \$1.9 million Elementary and Secondary School Emergency Relief (ESSER) Funds.
- Health & Welfare cost estimated at 9.5%. This expenditure budget will be reduced when the final rates are implemented.
- Department budget reductions have occurred and are a starting point for the additional reductions that are needed.
- It is important to note that no additional funds have been allocated to address the impacts of COVID-19 and the potential changes needed to return to school with social distancing.
- This budget also does not address any potential reduction in our student population due to COVID-19. This reduction would NOT impact funding until 2021-22.

### **Local Control Funding Formula (LCFF)**

The LCFF was adopted in the 2013-14 State Budget Act under Assembly Bill 97 (AB97). With the implementation of the LCFF model, the State permanently consolidated forty plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over eight years (2020-21). The LCFF, however, was fully implemented in 2018-19, two years earlier than planned. LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for the Grade Span Adjustment program (TK-3 GSA) and Career Technical Education (9-12 CTE). The LCFF funding consists of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors.

The following chart reflects a 2.31% COLA.

Per ADA Base Grant rates for 2020-21 are:

Grade Span	Effective Base Grant Per ADA	Augmentation	Adjusted Base Grant
K-3	\$7,880	\$820	\$8,700
4-6	\$7,999	\$ -0-	\$7,999
7-8	\$8,236	\$ -0-	\$8,236
9-12	\$9,544	\$248	\$9,792

### **Per Student Supplement Grant**

The Supplement Grant is 20% of the base grant for each enrolled student who is an English learner, eligible for the Free and Reduced-Price Meals Program, or in foster care. (The District's 3-year average range of unduplicated count for these three groups is approximately 69.66%).

### **Per Student Concentration Grant**

The Concentration Grant is an additional 50% that would be provided for each eligible student enrolled that exceeds 55% of total enrollment. Since the District's current range is above 55%, the District is entitled to the Concentration Grant.



LCFF projections are based on the assumptions from the most recent Fiscal Crisis and Management Assistance Team (FCMAT) LCFF calculator, and the most current attendance and enrollment data and projections. For the current budget year, the funded ADA is projected to be 11,223. The funded ADA for 2021-22 and 2022-23 is projected to be 11,123 and 11,023, respectively.

## 2020-21 General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the primary funding sources is illustrated on page 4.

<b>Revenue Type</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
LCFF SOURCES	\$122,727,839	-	\$122,727,839
FEDERAL REVENUES	1,926,661	6,877,841	8,804,502
OTHER STATE REVENUES	2,270,825	17,380,336	19,651,161
OTHER LOCAL/FINANCING SOURCES	1,079,600	4,985,497	6,065,097
CONTRIBUTION	(18,570,949)	18,570,949	-
<b>TOTAL REVENUES</b>	<b>\$109,433,976</b>	<b>\$47,814,623</b>	<b>\$157,248,599</b>

## 2020-21 Operating Expenditures Components

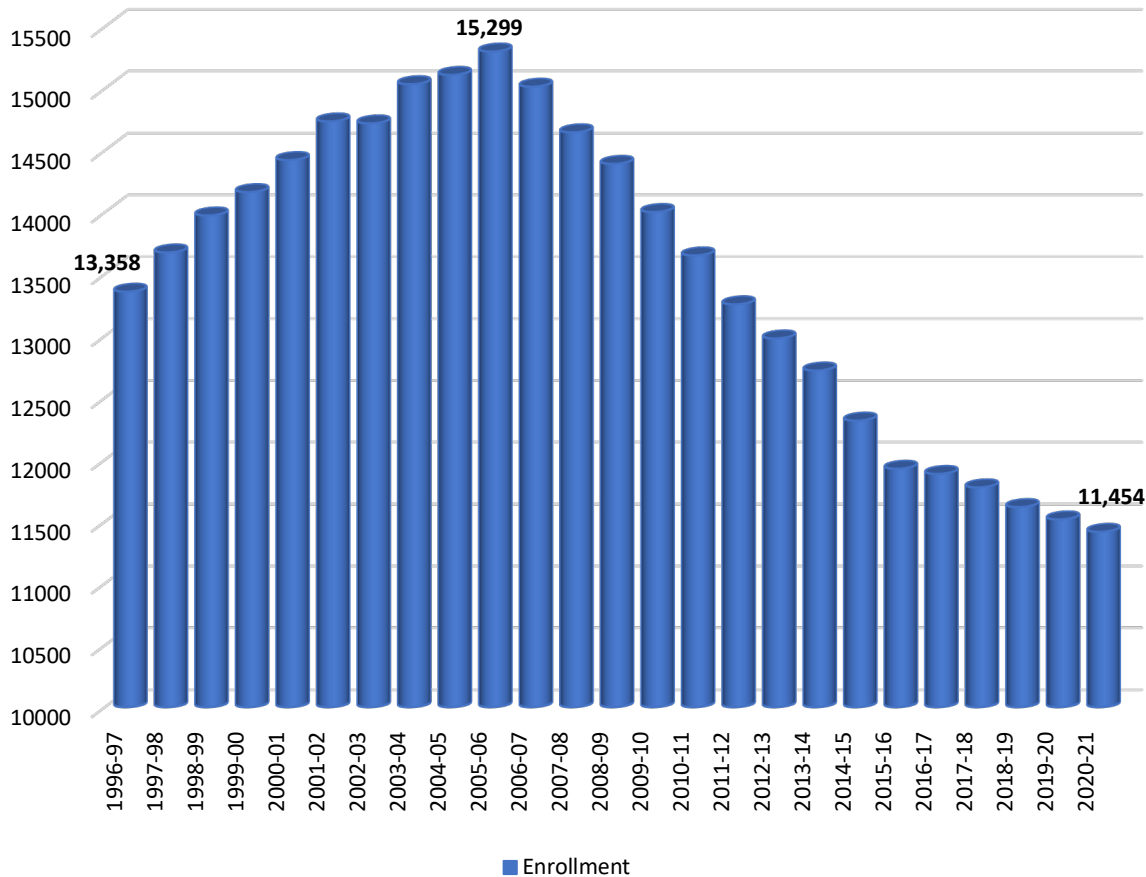
The General Fund is used for most of the functions within the District. As illustrated below, the most substantial part of the expenditures are salaries and benefits that comprise approximately 85.85% of the District's unrestricted budget, and approximately 82.26% of the total General Fund budget.

<b>Expense Type</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
CERTIFICATED SALARIES	52,276,490	13,628,626	65,905,116
CLASSIFIED SALARIES	13,938,845	7,974,470	21,913,315
BENEFITS	26,820,705	13,900,334	40,721,039
BOOKS & SUPPLIES	3,734,723	2,713,655	6,448,378
SERVICES & OTHER OPERATING	11,793,918	4,278,110	16,072,028
CAPITAL OUTLAY	37,000	-	37,000
OTHER OUTGO/TRANSFER OUT	(96,407)	5,444,896	5,348,489
<b>TOTAL EXPENSES</b>	<b>\$108,505,274</b>	<b>\$47,940,091</b>	<b>\$156,445,365</b>

## Enrollment

Many school districts in Southern California started realizing a decline in student population as early as 2001-02. The enrollment decline for Covina-Valley Unified School District began in the 2006-07 fiscal year and continues through the projection period. To verify internal projections, the District contracts with an external demographer who also projects a continual enrollment decline through 2024-25, at least.

This study was done before COVID-19, and there will likely be an additional drop in enrollment for 2020-21. It is unknown as to whether there will be an on-going impact.



## Lottery

Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$153 per unit of annual ADA. Restricted Lottery revenue (Proposition 20) is budgeted at \$54 per unit of annual ADA. These amounts are based on the Governor's May Revise Budget and represent 1.98% of the LCFF funding. These rates are the same as the January State proposed budget.

## Mandated Cost Reimbursement

Since 2014, State budget proposals have included over \$7 billion toward repayments of mandated program costs due to districts. The Governor's 2020-21 May Revision Budget projects Mandated Block Grant of \$32.18 and \$61.94 for Grades K-8 and Grades 9-12, respectively. These rates are a decrease from the January State proposed budget.

## Employee Compensation

Salaries have been adjusted to reflect step and column adjustments, as applicable, for all employee groups. The 2020-21 and 2021-22 salaries include an estimated 1.25% for step and column salary adjustments.

The statutory benefit rates used for the Adopted Budget are indicated in Attachment A. The current approved CalSTRS rates are 16.15%, 16.02%, and 18.10% for 2020-21, 2021-22, and 2022-23, respectively. The current approved CalPERS rates are 20.70%, 22.84%, and 25.5% for 2020-21, 2021-22, and 2022-23, respectively.

## 2020-21

The 2020-21 Adopted Budget includes an anticipated **reduction of 20.2 Full-Time Equivalents (FTEs) in certificated staffing and 4.81 FTE in classified staffing**. The majority of these reductions are part of the 2019-20 District Stabilization Budget Plan.

## 2021-22

The 2021-22 Adopted Budget includes no additional anticipated reduction of FTEs in certificated or classified staffing.

## 2022-23

The 2022-23 Adopted Budget includes no additional anticipated reduction of FTEs in certificated or classified staffing.

## Contributions

Contributions to the Special Education Program are projected at \$13.88 million, and the Restricted Maintenance Account is projected at \$4.69 million for the 2020-21 Adopted Budget. The total contribution is \$18,570,949.

## Ending Fund Balance (Multi-Year)

As of the 2020-21 Adopted Budget, the components of the ending fund balance are noted in the table below

	2020-21	2021-22	2022-23
Assigned Fund Balance	\$533,566	\$533,566	\$533,566
Unassigned Fund Balance	\$22,034,060	\$17,150,128	\$6,058,352
Nonspendable Balance	\$817,436	\$620,982	\$442,322
Restricted Fund Balance	\$4,809,238	\$ 5,017,255	\$5,261,241
Minimum Reserve	\$ 4,693,361	\$ 4,763,545	\$4,915,108
Reserve Exceeding Minimum Reserve	\$17,340,699	\$12,386,583	\$1,143,244

## SACS Forms

The information in these reports represents the actual and projected financial position of the General Fund as of the 2020-21 Adopted Budget. The Estimated Actuals column represents projected expenditures for the current 2019-20 year through June 30, 2020. The Budget column represents the

summarized amounts as approved in the Adopted Budget. The Difference column reflects the difference between the Adopted Budget and the 2019-20 Estimated Actuals.

### Local Control Accountability Plan (LCAP)

Under the LCFF model, Districts are required to adopt a Local Control Accountability Plan (LCAP), which describes how they intend to meet annual goals for all pupils with specific activities to address State and local priorities identified pursuant to Education Code Section 52060(d).

The District's LCAP has integrated the following three goal areas in accordance with the State Board of Education guidelines:

- Guarantee all students are eligible and ready for college upon graduation.
- Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
- Create a school-wide program of engagement that fosters innovative, positive environments inside and outside of the classroom to connect students to school and learning.

Due to the impacts of COVID-19, the State has delayed the required presentation/adoption of the LCAP until December 2020.

### Projections for the General Fund:

Summarized in the chart on page 7 is a recap of projected revenues, expenditures, and fund balance totals for 2020-21, 2021-22, and 2022-23 fiscal years. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Fund (Fund 01.1).

#### Multi-Year Projections Unrestricted General Fund

	Estimated Actuals/Budget 2019-20	Projected Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
<b>Beginning Fund Balance</b>	<b>\$22,796,901</b>	<b>\$22,456,360</b>	<b>\$23,385,062</b>	<b>\$18,304,676</b>
Revenues				
(includes other financing sources)	\$107,720,972	\$109,433,976	\$105,233,249	\$103,185,375
Expenditures				
(includes other financing uses)	\$108,061,513	\$108,505,274	\$110,313,635	\$114,455,811
Changes in Fund Balance	(\$340,541)	928,702	(\$5,080,386)	(\$11,270,436)
<b>Projected Ending Fund Balance</b>	<b>\$22,456,360</b>	<b>\$23,385,062</b>	<b>\$18,304,676</b>	<b>\$7,034,240</b>
Unavailable Reserves:	\$2,328,844	\$1,351,002	\$1,154,548	\$975,888
Revolving Cash, Inventory, Prepaid Expenditure, Assigned				
Total Unrestricted Fund Balance	\$20,127,516	\$22,034,060	\$17,150,128	\$6,058,352
Reserve for Economic Uncertainty (3%)	\$4,694,877	\$4,693,361	\$4,763,545	\$4,915,108
<b>Available Reserves</b>	<b>\$15,432,639</b>	<b>\$17,340,699</b>	<b>\$12,386,583</b>	<b>\$1,143,244</b>
Available Reserves (Unrestricted Fund)	12.86%	14.08%	10.80%	3.70%

### Other Funds

Other funds are used to track activities outside the General Fund and are required by governmental accounting standards. Below is a description of other funds, their purpose.

### **Special Education Pass-Through Fund – Fund 10.0**

Covina-Valley Unified School District is the East San Gabriel SELPA's Administrative Unit (AU). This fund is used by the AU of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other members LEAs. The Special Education Pass-Through Fund projected ending balance is \$7,000.

### **Adult Education Fund – Fund 11.0**

This fund is to account separately for Federal, State, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only. The Adult Education Fund projected ending balance is \$1,910,228. **This budget includes a reduction in State revenue of approximately \$1.6 million and additional analysis and restructuring of the program will need to occur.**

### **Child Development Fund – Fund 12.0**

The Child Development Fund contains State and Federally subsidized child program centers, including preschool and school-age programs. The Child Development Fund projected ending balance is \$793,214. **This fund will need to be evaluated to determine the impacts of COVID-19 when the program re-opens.**

### **Nutrition Services Fund – Fund 13.0**

This fund accounts separately for Federal, State, and local resources used to operate the food services program. The revenue in this fund is on a per meal basis from State, Federal, and local student meal fees. Only expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* sections 38091 and 38100) are allowed in this fund. The ending balance for this fund is projected to be \$4,167,849. **This fund has a very solid ending fund balance, but this may quickly change based on the food delivery model that may be needed due to COVID-19.**

### **Building Fund, Measure CC – Fund 21.2**

This fund accounts for the bond proceeds and various project expenditures authorized by the election held on November 6, 2012. The District was authorized to issue \$129,000,000 by the voters. The District has issued the entire authorization through the General Obligation Bonds, Series A through E in the prior fiscal years. The final series E was sold in August 2018. The Building Fund is projected to have an ending balance of \$2,738,163.

### **Capital Facilities Fund (Developer Fee Fund)– Fund 25.0**

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval. California Education Code section 17620, subdivision (a) (1) allows developer fees to be used to fund "the construction or reconstruction of

school facilities" subject to limitations set forth in relevant sections of the Government Code. The projected ending balance for the Capital Facilities Fund is \$256,249.

#### **Special Reserve Fund for Capital Outlay – Fund 40.0**

This fund exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes per Education Code Section 42840. Its primary revenue source is Redevelopment Agency monies. This is also the fund that records the property exchange monies. This fund is projected to have an ending balance of \$2,186,486.

#### **Workers Compensation Sub-Fund – Fund 67.1**

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation related transactions. The projected ending fund balance for the Workers Compensation Sub-Fund is \$1,457,017.

#### **Property and Liability Sub-Fund – Fund 67.2**

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance. The projected ending fund balance for the Property and Liability Sub-Fund is \$3,000.

#### **Health and Welfare Sub-Fund – Fund 67.3**

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs. The projected fund balance for the Health and Welfare Sub-Fund is \$678,865.

#### **Retiree Health and Welfare Sub-Fund – Fund 67.4**

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees. The projected fund balance for the Retiree Health and Welfare Sub-Fund is \$90,412.

#### **General Fund Conclusion**

The projections support that the District will meet its financial obligations with a 3% reserve in 2020-21 and the two subsequent years.

However, the District needs to move forward with the development of a budget reductions plan to ensure the District will continue to meet its financial obligations in future years as the State addresses its economic challenges.

There are several outstanding items beyond the final State Budget that we will be monitoring that may result in future budget revisions.

## **Multi-year – Final Considerations**

### Direct COVID-19 Impacts

- Support Services - social distancing, disinfecting
- Summer School
- Model used to re-open schools
  - Social distancing
  - Masks
  - Distance learning/smaller classes
  - Continuous Disinfecting
  - Transportation, sports, lunch service, passing period
- How many of our student and staff will chose not to return in the Fall.
- Viability of fee-based operations
  - Childcare
  - Adult Ed
  - Nutrition Services
  - Facility rentals
  - MAA Funding

### Normal Considerations Continue

- CalSTRS & CalPERS contribution increases
- Health & Welfare
- Declining enrollment
- Special Education program costs

**2020-21 PROPOSED BUDGET  
MULTI-YEAR BUDGET ASSUMPTIONS**

**Attachment A**

Category	2018-19 Actual	2019-20	2020-21	2021-22	2022-23
<b>LOCAL CONTROL FUNDING FORMULA</b>					
Projected Net District LCFF Revenue Increase (Decrease)	\$5,689,407				
Second Interim		\$2,068,580	\$1,538,390	\$1,823,413	\$2,316,178
Proposed Budget (June 2020)		\$2,156,056	\$1,713,383	(\$1,383,649)	(\$1,075,908)
Average Projected Increase (Decrease) In Funding Per ADA	\$496				
Second Interim		\$327	\$248	\$264	\$312
Proposed Budget (June 2020)		\$329	\$235	(\$26)	\$1
Average Total LCFF Funding Per ADA	\$10,371				
Second Interim		\$10,698	\$10,946	\$11,210	\$11,522
Proposed Budget (June 2020)		\$10,700	\$10,935	\$10,909	\$10,910
Factors Utilized In Revenue Calculations					
Unduplicated Percentage	69.93%				
Second Interim		69.73%	69.60%	69.12%	69.12%
Proposed Budget (June 2020)		69.76%	69.66%	69.22%	69.22%
Cost of Living Adjustment (COLA)	3.70%				
Second Interim		3.26%	2.29%	2.71%	2.82%
Proposed Budget (June 2020)		3.26%	2.31%	0.00%	0.00%
Deficit Factor	0.00%				
Adopted Budget/First Interim/Second Interim		0.00%	0.00%	0.00%	0.00%
Proposed Budget (June 2020)		0.00%	0.00%	0.00%	0.00%
Deficit Factor - Includes COLA Offset	0.00%				
Adopted Budget/First Interim/Second Interim		0.00%	0.00%	0.00%	0.00%
Proposed Budget (June 2020)		0.00%	0.00%	0.00%	0.00%
Funded ADA	11,460				
Second Interim		11,303	11,187	11,087	10,987
Proposed Budget (June 2020)		11,309	11,223	11,123	11,023
Enrollment (Includes Pupils at County)	11,622				
Second Interim		11,554	11,454	11,354	11,254
Proposed Budget (June 2020)		11,554	11,454	11,354	11,254
Unduplicated Count - Enrollment (Includes Pupils at County)	8,197				
Second Interim		7,987	7,917	7,848	7,779
Proposed Budget (June 2020)		7,998	7,928	7,859	7,790
<b>EMPLOYEE BENEFITS</b>					
- STRS Rates	16.280%				
Second Interim		17.100%	18.400%	18.100%	18.100%
Proposed Budget (June 2020)		17.100%	16.150%	16.020%	18.100%
- PERS Rates	18.062%				
Second Interim		19.721%	22.800%	24.900%	25.900%
Proposed Budget (June 2020)		19.721%	20.700%	22.840%	25.500%
- Workers Compensation	1.500%				
Adopted Budget		1.500%	1.500%	1.500%	1.500%
First Interim/Second Interim/Proposed		1.000%	1.000%	1.000%	1.000%
- OPEB Allocation	0.070%				
First Interim/Second Interim/Proposed		0.200%	0.200%	0.200%	0.200%
- OPEB Direct Cost	\$53.80				
First Interim/Second Interim/Proposed		\$150.00	\$150.00	\$150.00	\$150.00
- Health Insurance Increase (District-wide)	\$639,217				
Second Interim		\$1,085,523	\$1,591,826	\$1,743,050	\$1,908,639
Proposed Budget (June 2020)		\$921,878	\$1,332,497	\$1,702,867	\$1,864,639
<b>TRANSFERS INTO GENERAL FUND</b>					
- Kids Korner #12.0	\$200,000	\$200,000	\$300,000	\$300,000	\$300,000



**Covina-Valley Unified School District  
Historical Summary  
Combined General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2019-20 1st Interim Budget	2019-20 2nd Interim Budget	2019-20 Estimated Actuals	2020-21 Proposed Budget	2019-20 Estimated 2nd Interim Difference
<b>Revenue Limit - LCFF</b>	110,771,348	113,165,994	118,835,160	121,003,316	121,036,552	120,944,221	121,034,697	122,727,839	1,693,142
<b>Federal Revenue</b>	6,087,514	6,821,240	8,052,450	6,787,092	7,640,758	7,608,953	7,164,266	8,804,502	1,640,236
<b>State Revenue</b>	22,711,611	18,569,773	20,860,533	19,559,282	18,942,739	19,593,060	19,659,408	19,651,161	(8,247)
<b>Local Revenue</b>	6,639,181	7,271,152	6,050,484	5,836,680	6,692,137	6,779,338	6,865,524	5,765,097	(1,100,427)
<b>TOTAL REVENUES</b>	<u>146,209,654</u>	<u>145,828,159</u>	<u>153,798,627</u>	<u>153,186,370</u>	<u>154,312,186</u>	<u>154,925,572</u>	<u>154,723,895</u>	<u>156,948,599</u>	<u>2,224,704</u>
<b>Expenditures</b>									
Certificated Salaries	61,778,504	63,905,658	67,106,942	69,122,218	67,714,809	67,115,073	66,247,010	65,905,116	(341,894)
Classified Salaries	19,017,945	20,127,875	20,994,598	22,250,999	22,001,737	22,119,833	21,134,018	21,913,315	779,297
Employee Benefits	32,617,376	34,190,905	37,613,848	39,938,309	39,806,946	40,001,234	39,423,318	40,721,039	1,297,721
Books & Supplies	8,147,139	5,276,235	6,222,310	4,700,002	6,829,323	7,763,968	5,539,723	6,448,378	908,655
Contracted Services	12,945,913	15,466,626	15,804,420	15,218,111	17,531,084	18,771,299	17,493,892	16,072,028	(1,421,864)
Capital Outlay	2,628,725	51,380	108,024	0	163,000	163,000	207,490	37,000	(170,490)
Other Outgo	4,522,213	5,856,540	5,073,948	5,903,190	5,891,010	5,890,576	5,893,386	4,829,308	(1,064,078)
Direct Support / Indirect Support	(630,037)	(748,370)	(542,444)	(610,131)	(532,617)	(532,617)	(519,031)	(599,483)	(80,452)
<b>Total Expenditures</b>	<u>141,027,778</u>	<u>144,126,849</u>	<u>152,381,646</u>	<u>156,522,698</u>	<u>159,405,292</u>	<u>161,292,366</u>	<u>155,419,806</u>	<u>155,326,701</u>	<u>(93,105)</u>
<b>Other Financing Sources/Uses</b>	(285,141)	(954,465)	(571,066)	(533,324)	(533,324)	(604,000)	(876,063)	(818,664)	57,399
<b>Net Increase/Decrease in Fund Balance</b>	<u>4,896,735</u>	<u>746,845</u>	<u>845,915</u>	<u>(3,869,652)</u>	<u>(5,626,430)</u>	<u>(6,970,794)</u>	<u>(1,571,974)</u>	<u>803,234</u>	<u>2,375,208</u>
<b>Beginning Fund Balance</b>	22,473,546	27,370,281	28,117,126	27,625,918	28,963,040	28,963,040	28,963,040	27,391,066	(1,571,974)
Audit Adjustments	0	0	0	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>22,473,546</u>	<u>27,370,281</u>	<u>28,117,126</u>	<u>27,625,918</u>	<u>28,963,040</u>	<u>28,963,040</u>	<u>28,963,040</u>	<u>27,391,066</u>	<u>(1,571,974)</u>
<b>Net Increase/Decrease in Fund Balance</b>	<u>4,896,735</u>	<u>746,845</u>	<u>845,915</u>	<u>(3,869,652)</u>	<u>(5,626,430)</u>	<u>(6,970,794)</u>	<u>(1,571,974)</u>	<u>803,234</u>	<u>2,375,208</u>
<b>Ending Fund Balance</b>	<u>27,370,281</u>	<u>28,117,126</u>	<u>28,963,040</u>	<u>23,756,266</u>	<u>23,336,610</u>	<u>21,992,246</u>	<u>27,391,066</u>	<u>28,194,300</u>	<u>803,234</u>

July 1 Budget Report  
General Fund  
Multiyear Projections  
Unrestricted General Fund

Description	2017-18 Actuals	2018-19 Actuals	2019-20 Estimated Actuals	2020-21 Projection	2021-22 Projection	2022-23 Projection
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
LCFF	113,165,994	118,835,160	121,034,697	122,727,839	121,344,190	120,268,282
Federal	0	0	0	1,926,661	0	0
State	4,061,263	4,523,665	3,325,261	2,270,825	2,250,592	2,230,189
Local	3,257,076	1,106,386	1,829,329	779,600	779,600	779,600
Transfers In: Kids Korner	100,000	200,000	200,000	300,000	300,000	300,000
Contributions to Restricted General Fund	(17,558,383)	(16,492,399)	(18,668,315)	(18,570,949)	(19,441,133)	(20,392,696)
<b>Total</b>	<b>103,025,950</b>	<b>108,172,812</b>	<b>107,720,972</b>	<b>109,433,976</b>	<b>105,233,249</b>	<b>103,185,375</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
Certificated Salaries	50,669,113	53,928,261	52,524,231	52,276,490	53,057,411	53,848,093
Classified Salaries	13,217,090	13,989,724	13,509,052	13,938,845	14,199,164	14,462,737
Employee Benefits	22,924,122	25,321,161	26,027,684	26,820,705	28,275,047	31,115,099
Books and Supplies	3,471,509	3,469,431	2,278,273	3,734,723	3,734,723	3,734,723
Services and Other Operating Expenditures	10,687,592	11,399,372	12,548,822	11,793,918	11,107,690	11,355,559
Capital Outlay	51,380	108,024	163,000	37,000	37,000	37,000
Other Outgo ( excluding Transfers of Indirect Costs)	1,468,456	975,666	1,818,154	777,552	776,559	776,559
Other Outgo - Transfers of Indirect Costs	(1,491,589)	(870,105)	(911,703)	(977,959)	(977,959)	(977,959)
Transfers Out	1,054,465	23,779	104,000	104,000	104,000	104,000
<b>Total</b>	<b>102,052,138</b>	<b>108,345,313</b>	<b>108,061,513</b>	<b>108,505,274</b>	<b>110,313,635</b>	<b>114,455,811</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>973,812</b>	<b>(172,501)</b>	<b>(340,541)</b>	<b>928,702</b>	<b>(5,080,386)</b>	<b>(11,270,436)</b>
<b>FUND BALANCE</b>						
<b>Net Beginning Fund Balance</b>	<b>22,256,483</b>	<b>23,230,295</b>	<b>22,796,901</b>	<b>22,456,360</b>	<b>23,385,062</b>	<b>18,304,676</b>
Net Increase (Decrease) in Fund Balance	973,812	(172,501)	(340,541)	928,702	(5,080,386)	(11,270,436)
<b>Ending Fund Balance</b>	<b>23,230,295</b>	<b>23,057,794</b>	<b>22,456,360</b>	<b>23,385,062</b>	<b>18,304,676</b>	<b>7,034,240</b>
Components of Ending Fund Balance						
Nonspendable	2,020,036	1,363,520	1,553,701	817,436	620,982	442,322
Assigned	1,284,915	739,158	775,143	533,566	533,566	533,566
3% Reserve for Economic Uncertainties	4,355,440	4,594,581	4,694,877	4,693,361	4,763,545	4,915,108
Unassigned/Unappropriated	15,569,904	16,360,535	15,432,639	17,340,699	12,386,583	1,143,244
<b>Total Components of Ending Fund Balance</b>	<b>23,230,295</b>	<b>23,057,794</b>	<b>22,456,360</b>	<b>23,385,062</b>	<b>18,304,676</b>	<b>7,034,240</b>

**Covina-Valley Unified School District  
Historical Summary  
Unrestricted General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2019-20 1st Interim Budget	2019-20 2nd Interim Budget	2019-20 Estimated Actuals	2020-21 Proposed Budget	2019-20 Estimated/ Proposed Difference
<b>LCFF</b>									
LCFF Revenue - Base	93,207,286	94,512,924	98,179,701	99,840,876	100,092,475	100,016,363	100,073,937	101,491,921	1,417,984
LCFF - S/C	17,564,062	18,653,070	20,655,459	21,162,440	20,944,077	20,927,858	20,960,760	21,235,918	275,158
<b>Total LCFF Revenue</b>	<b>110,771,348</b>	<b>113,165,994</b>	<b>118,835,160</b>	<b>121,003,316</b>	<b>121,036,552</b>	<b>120,944,221</b>	<b>121,034,697</b>	<b>122,727,839</b>	<b>1,693,142</b>
<b>Federal Revenue</b>									
Medical Administrative Activities	0	0	0	0	0	0	0	0	0
Elementary and Secondary School (CARES)	0	0	0	0	0	0	0	1,926,661	1,926,661
<b>Total Other Federal Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,926,661</b>	<b>1,926,661</b>
<b>State Revenue</b>									
Mandated Costs	2,940,540	2,177,415	2,574,034	484,553	484,553	484,554	484,554	483,326	(1,228)
Lottery	1,675,838	1,883,847	1,949,631	1,772,740	1,822,678	1,822,525	1,822,525	1,787,499	(35,026)
Special Education Early Intervention Preschool	0	0	0	0	0	1,018,126	1,018,182	0	(1,018,182)
Other State Revenue	0	0	0	0	0	0	0	0	0
<b>Total Other State Revenue</b>	<b>4,616,378</b>	<b>4,061,262</b>	<b>4,523,665</b>	<b>2,257,293</b>	<b>2,307,231</b>	<b>3,325,205</b>	<b>3,325,261</b>	<b>2,270,825</b>	<b>(1,054,436)</b>
<b>Local Revenue</b>									
Community Redevelopment Funds (not LCFF)	976,730	947,257	0	0	0	0	0	0	0
Sales of Equipment and Supplies	0	0	0	0	180,000	180,000	180,000	0	(180,000)
Leases & Rentals	106,664	514,563	133,872	170,000	170,000	170,000	146,433	170,000	23,567
Interest	313,207	463,863	548,477	450,000	500,000	500,000	500,000	500,000	0
Interagency Services	0	0	0	350,000	350,000	350,000	350,000	0	(350,000)
Other Local Income	1,170,679	1,281,693	301,144	158,100	699,708	699,708	652,896	109,600	(543,296)
Other	0	0	0	0	0	0	0	0	0
<b>Total Local Revenue</b>	<b>2,567,280</b>	<b>3,207,376</b>	<b>983,493</b>	<b>1,128,100</b>	<b>1,899,708</b>	<b>1,899,708</b>	<b>1,829,329</b>	<b>779,600</b>	<b>(1,049,729)</b>
<b>TOTAL REVENUES</b>	<b>117,955,006</b>	<b>120,434,632</b>	<b>124,342,318</b>	<b>124,388,709</b>	<b>125,243,491</b>	<b>126,169,134</b>	<b>126,189,287</b>	<b>127,704,925</b>	<b>1,515,638</b>

**Unrestricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Expenditures</b>									
<b>Certificated Salaries</b>									
1100 - Teachers' Salaries	41,920,382	43,924,509	45,881,921	47,884,245	46,054,719	45,378,669	44,582,798	44,692,459	109,661
1200 - Certificated Pupil Support Salaries	1,568,916	1,582,589	1,712,867	1,658,389	1,701,146	1,698,263	1,703,416	1,345,421	(357,995)
1300 - Certificated Supervisors' & Admin Salaries	5,009,184	4,885,448	5,910,352	6,102,160	5,919,185	5,920,874	5,896,576	5,868,422	(28,154)
1900 - Other Certificated Salaries	1,178,840	276,567	423,121	270,812	365,719	355,527	341,441	370,188	28,747
<b>Total Certificated Salaries</b>	<b>49,677,322</b>	<b>50,669,113</b>	<b>53,928,261</b>	<b>55,915,606</b>	<b>54,040,769</b>	<b>53,353,333</b>	<b>52,524,231</b>	<b>52,276,490</b>	<b>(247,741)</b>
<b>Classified Salaries</b>									
2100 - Instructional Aides	996,303	1,000,853	1,163,568	1,184,745	1,234,079	1,209,332	1,116,804	1,161,529	44,725
2200 - Classified Support Salaries	4,942,032	5,422,171	5,610,073	5,768,008	5,551,145	5,590,485	5,299,841	5,481,997	182,156
2300 - Classified Supervisors' & Admin Salaries	729,443	804,179	686,659	722,867	650,138	651,067	625,932	756,396	130,464
2400 - Clerical and Offices Salaries	5,189,693	5,381,506	5,772,808	6,025,155	5,839,241	5,907,748	5,647,620	5,848,872	201,252
2900 - Other Classified	530,332	608,381	756,616	855,965	800,030	828,384	818,855	690,051	(128,804)
<b>Total Classified Salaries</b>	<b>12,387,803</b>	<b>13,217,090</b>	<b>13,989,724</b>	<b>14,556,740</b>	<b>14,074,633</b>	<b>14,187,016</b>	<b>13,509,052</b>	<b>13,938,845</b>	<b>429,793</b>
<b>Employee Benefits</b>									
3100 - STRS	6,071,860	7,198,121	8,494,484	8,931,867	9,070,535	9,007,543	8,826,604	8,475,614	(350,990)
3200 - PERS	1,509,137	1,717,575	2,138,693	2,573,087	2,410,660	2,419,376	2,316,946	2,532,283	215,337
3300 - OASDI/Medicare/Alternative	1,690,967	1,742,676	1,870,921	1,917,392	1,859,577	1,886,083	1,811,012	1,871,775	60,763
3400 - Health and Welfare Benefits	10,634,330	11,021,194	11,490,110	12,174,877	11,930,817	11,987,661	11,954,908	12,836,369	881,461
3500 - Unemployment Insurance	29,454	32,039	29,510	34,454	34,024	34,259	32,682	33,032	350
3600 - Workers' Compensation	932,399	958,615	1,019,186	1,071,580	675,312	671,733	657,145	662,132	4,987
3700 - Retiree Benefits - OPEB Allocated	232,157	33,946	83,390	48,664	126,191	126,307	108,108	107,867	(241)
3750 - Retiree Benefits - OPEB Active Employees	226,150	38,804	0	39,815	109,231	108,830	117,359	125,827	8,468
3900 - Other Employee Benefits	150,135	181,152	194,867	113,281	116,707	118,823	202,920	175,806	(27,114)
<b>Total Employee Benefits</b>	<b>21,476,589</b>	<b>22,924,122</b>	<b>25,321,161</b>	<b>26,905,017</b>	<b>26,333,054</b>	<b>26,360,615</b>	<b>26,027,684</b>	<b>26,820,705</b>	<b>793,021</b>
<b>Books &amp; Supplies</b>									
4100 - Approved Textbooks and Core Curriculum Materials	6,227	0	0	0	0	0	0	0	0
4200 - Books and Reference Materials	2,696	1,102	0	0	0	0	0	0	0
4300 - Materials and Supplies	3,316,964	2,823,920	2,828,996	1,014,773	3,243,752	2,899,687	1,828,401	3,461,389	1,632,988
4400 - Noncapitalized Equipment	622,264	646,487	640,236	366,470	472,989	405,405	449,872	273,334	(176,538)
<b>Total Books &amp; Supplies</b>	<b>3,948,151</b>	<b>3,471,509</b>	<b>3,469,232</b>	<b>1,381,243</b>	<b>3,716,741</b>	<b>3,305,092</b>	<b>2,278,273</b>	<b>3,734,723</b>	<b>1,456,450</b>

**Unrestricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Contracted Services</b>									
5100 - Subagreements for Services	956,630	946,473	1,350,905	1,292,994	1,420,994	1,458,337	1,398,497	1,458,337	59,840
5200 - Travel/Conferences/Mileage	352,596	266,316	367,206	120,911	371,393	405,726	328,875	106,055	(222,820)
5300 - Dues and Membership	118,570	155,416	122,242	123,688	119,196	221,847	184,798	139,222	(45,576)
5400 - Insurance	543,846	608,306	650,000	660,004	740,004	740,004	740,004	825,698	85,694
5500 - Utilities	2,844,641	2,760,527	3,024,326	3,228,356	2,957,306	2,972,306	2,707,414	3,097,231	389,817
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	933,529	1,649,033	1,190,828	1,909,831	2,059,548	2,137,881	2,077,759	2,024,701	(53,058)
5710 - Transfers of Direct Costs	(123,757)	(566,140)	(153,550)	(18,682)	(42,777)	(41,407)	(47,732)	(15,748)	31,984
5750 - Transfers of Direct Costs - Interfund	1,681	(11,284)	(17,945)	(54,317)	(65,505)	(64,891)	(51,658)	(51,492)	166
5800 - Professional Services and Operating Expenditures	2,825,929	4,433,444	4,565,101	3,496,500	5,146,325	5,671,781	4,772,377	3,807,590	(964,787)
5900 - Communications	697,573	445,501	275,063	411,338	411,338	407,392	438,488	402,324	(36,164)
<b>Total Contracted Services</b>	<b>9,151,238</b>	<b>10,687,592</b>	<b>11,374,176</b>	<b>11,170,623</b>	<b>13,117,822</b>	<b>13,908,976</b>	<b>12,548,822</b>	<b>11,793,918</b>	<b>(754,904)</b>
<b>Capital Outlay</b>									
6100 - Sites and Improvements of Sites	0	0	0	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	0	13,350	108,024	0	0	0	0	0	0
6400 - Equipment	19,698	0	0	0	163,000	163,000	163,000	37,000	(126,000)
6500 - Equipment Replacement	0	38,030	0	0	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>19,698</b>	<b>51,380</b>	<b>108,024</b>	<b>0</b>	<b>163,000</b>	<b>163,000</b>	<b>163,000</b>	<b>37,000</b>	<b>(126,000)</b>
<b>Other Outgo</b>									
7141 - Payments to Districts	117,007	170,287	22,596	15,000	0	0	0	0	0
7142 - Payments to County	403,591	457,923	347,793	395,782	395,782	395,782	424,720	390,817	(33,903)
7221-7223 - Other Apportionment Transfers	0	0	0	1,006,699	1,006,699	1,006,699	1,006,699	0	(1,006,699)
7281-7283 - Other Transfers	0	0	0	0	0	0	0	0	0
7438 - Debt Service Interest	40,482	107,098	69,978	60,561	60,561	60,561	60,561	50,868	(9,693)
7439 - Debt Service Principal	144,279	733,148	535,299	326,174	326,174	326,174	326,174	335,867	9,693
<b>Total Other Outgo</b>	<b>705,359</b>	<b>1,468,456</b>	<b>975,666</b>	<b>1,804,216</b>	<b>1,789,216</b>	<b>1,789,216</b>	<b>1,818,154</b>	<b>777,552</b>	<b>(1,040,602)</b>
<b>Direct Support / Indirect Support</b>									
7310 - Transfers of Indirect Costs	(310,694)	(743,219)	(327,661)	(368,170)	(367,093)	(359,302)	(392,672)	(378,476)	14,196
7350 - Transfers of Indirect Costs - Interfund	(630,038)	(748,370)	(542,444)	(610,131)	(532,617)	(532,617)	(519,031)	(599,483)	(80,452)
<b>Total Direct Support / Indirect Support</b>	<b>(940,732)</b>	<b>(1,491,589)</b>	<b>(870,105)</b>	<b>(978,301)</b>	<b>(899,710)</b>	<b>(891,919)</b>	<b>(911,703)</b>	<b>(977,959)</b>	<b>(66,256)</b>
<b>Total Expenditures</b>	<b>96,425,428</b>	<b>100,997,673</b>	<b>108,296,139</b>	<b>110,755,144</b>	<b>112,335,525</b>	<b>112,175,329</b>	<b>107,957,513</b>	<b>108,401,274</b>	<b>443,761</b>

**Unrestricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Other Financing Sources/Uses</b>									
<i><b>Interfund Transfer In</b></i>									
Capital Outlay Fund #40.1	0	0	0	0	0	0	0	0	0
Self-Insurance Fund #67.0	0	0	0	0	0	0	0	0	0
Other Transfers In	745,527	100,000	200,000	200,000	200,000	200,000	200,000	300,000	100,000
<b>Total Interfund Transfers In</b>	<b>745,527</b>	<b>100,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>300,000</b>	<b>100,000</b>
<i><b>Interfund Transfer Out</b></i>									
Child Development Fund #12.0	0	0	0	0	0	0	0	0	0
Cafeteria Fund #13.0	(47,285)	(107,208)	(23,779)	(33,324)	(33,324)	(104,000)	(104,000)	(104,000)	0
Adult Education Fund #11.0	0	0	0	0	0	0	0	0	0
Enterprise Fund #63.0	0	0	0	0	0	0	0	0	0
Special Reserve - Capital #40.0	(976,730)	(947,257)	0	0	0	0	0	0	0
Other Authorized Interfund Transfers Out	0	0	0	0	0	0	0	0	0
<b>Total Interfund Transfers Out</b>	<b>(1,024,015)</b>	<b>(1,054,465)</b>	<b>(23,779)</b>	<b>(33,324)</b>	<b>(33,324)</b>	<b>(104,000)</b>	<b>(104,000)</b>	<b>(104,000)</b>	<b>0</b>
<i><b>Contribution From Unrestricted Funds (8980)</b></i>									
Special Education	(11,810,011)	(14,391,011)	(13,334,333)	(12,863,867)	(13,675,378)	(14,698,195)	(13,952,676)	(13,877,588)	75,088
Ongoing and Major Maintenance	(3,158,066)	(3,158,066)	(3,158,066)	(4,717,681)	(4,804,159)	(4,862,891)	(4,694,877)	(4,693,361)	1,516
Other	75,761	(9,306)	0	0	0	(18,934)	(20,762)	0	20,762
<b>Total Contributions From Unrestricted Funds</b>	<b>(14,892,316)</b>	<b>(17,558,383)</b>	<b>(16,492,399)</b>	<b>(17,581,548)</b>	<b>(18,479,537)</b>	<b>(19,580,020)</b>	<b>(18,668,315)</b>	<b>(18,570,949)</b>	<b>97,366</b>
<i><b>Contribution from Restricted General Fund (8990)</b></i>									
Other	0	0	0	0	0	0	0	0	0
<b>Total Contributions</b>	<b>(14,892,316)</b>	<b>(17,558,383)</b>	<b>(16,492,399)</b>	<b>(17,581,548)</b>	<b>(18,479,537)</b>	<b>(19,580,020)</b>	<b>(18,668,315)</b>	<b>(18,570,949)</b>	<b>0</b>
<b>Total Other Financing Sources/Uses</b>	<b>(15,170,804)</b>	<b>(18,512,848)</b>	<b>(16,316,178)</b>	<b>(17,414,872)</b>	<b>(18,312,861)</b>	<b>(19,484,020)</b>	<b>(18,572,315)</b>	<b>(18,374,949)</b>	<b>197,366</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>6,358,774</b>	<b>924,111</b>	<b>(269,999)</b>	<b>(3,781,307)</b>	<b>(5,404,895)</b>	<b>(5,490,215)</b>	<b>(340,541)</b>	<b>928,702</b>	<b>1,269,243</b>

**Unrestricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Beginning Balance</b>	<b>15,784,015</b>	<b>22,142,789</b>	<b>23,066,900</b>	<b>21,995,613</b>	<b>22,796,901</b>	<b>22,796,901</b>	<b>22,796,901</b>	<b>22,456,360</b>	<b>(340,541)</b>
Audit Adjustments	0	0	0	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>15,784,015</b>	<b>22,142,789</b>	<b>23,066,900</b>	<b>21,995,613</b>	<b>22,796,901</b>	<b>22,796,901</b>	<b>22,796,901</b>	<b>22,456,360</b>	<b>(340,541)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>6,358,774</b>	<b>924,111</b>	<b>(269,999)</b>	<b>(3,781,307)</b>	<b>(5,404,895)</b>	<b>(5,490,215)</b>	<b>(340,541)</b>	<b>928,702</b>	<b>1,269,243</b>
<b>Ending Fund Balance</b>	<b>22,142,789</b>	<b>23,066,900</b>	<b>22,796,901</b>	<b>18,214,306</b>	<b>17,392,006</b>	<b>17,306,686</b>	<b>22,456,360</b>	<b>23,385,062</b>	<b>928,702</b>
<b>Components of Ending Fund Balance</b>									
Revolving Cash Fund	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	0
Stores	23,642	51,671	42,410	50,000	50,000	50,000	50,000	50,000	0
Economic Uncertainties - 3%	4,261,754	4,355,440	4,594,581	4,717,681	4,804,159	4,862,891	4,694,877	4,693,361	(1,516)
<b>Other Designated Funds</b>									
Prepaid Expenditures	1,436,732	1,933,365	1,286,110	534,158	534,158	534,158	1,468,701	732,436	(736,265)
Other Assignments	764,262	1,284,915	739,157	1,689,433	400,000	400,000	775,143	533,566	(241,577)
LCFF - EIA Carryover			0	0	0	0	0	0	0
Fairvalley Vocational Center			0	0	0	0	0	0	0
Undesignated Balance	15,621,399	15,406,509	16,099,643	11,188,034	11,568,689	11,424,637	15,432,639	17,340,699	1,908,060
<b>Total Components of Ending Fund Balance</b>	<b>22,142,789</b>	<b>23,066,900</b>	<b>22,796,901</b>	<b>18,214,306</b>	<b>17,392,006</b>	<b>17,306,686</b>	<b>22,456,360</b>	<b>23,385,062</b>	<b>928,702</b>
<b>SAC Forms Reconciliation</b>									
<b>SELPA</b>	113,695	163,395	253,111						
<b>San Gabriel Valley Education Consortium</b>	0	0	7,782						
<b>Total SACs Ending Fund Balance</b>	<b>22,256,484</b>	<b>23,230,295</b>	<b>23,057,794</b>						

**Covina-Valley Unified School District  
Historical Summary  
Restricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>LCFF</b>									
LCFF Revenue	0	0	0	0	0	0	0	0	0
LCFF Transfers	0	0	0	0	0	0	0	0	0
<b>Total LCFF Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Federal Revenue</b>									
Special Education Entitlement	2,342,125	2,340,219	2,329,537	2,265,224	2,299,212	2,299,212	2,297,310	2,332,545	35,235
Special Education Discretionary Grants	480,114	702,787	549,499	525,999	470,753	420,753	492,389	433,480	(58,909)
Interagency Contracts	0	0	0	0	0	0	0	0	0
NCLB Title I Part A - Low Income	1,723,204	2,233,157	2,722,210	2,274,214	2,675,116	2,693,445	2,628,036	2,311,666	(316,370)
School Improvement (CSI) Funding for LEAs	0	0	9,511	0	335,373	335,373	143,520	191,853	48,333
NCLB Title II Part A - Teacher Quality	490,676	374,533	343,086	345,021	438,296	438,162	438,162	339,422	(98,740)
NCLB Title IV Part A - Student Sup./Acad. Enrich.	0	0	148,416	148,416	173,835	173,835	62,906	169,808	106,902
NCLB Title III - Immigrant Education	44,525	1,579	0	0	0	0	0	0	0
NCLB Title III - Limited English Proficient	128,482	149,806	160,264	99,248	119,371	119,371	107,534	110,618	3,084
Vocational Education	91,436	81,608	87,056	87,056	86,888	86,888	86,888	86,888	0
Medi-Cal Billing Option	455,593	422,540	533,240	414,000	414,000	414,000	310,000	310,000	0
McKinney-Vento	2,100	0	0	0	0	0	0	0	0
YCC Grant	0	100,588	0	0	0	0	0	0	0
Medi-Cal Administration	268,302	352,694	1,052,244	480,000	480,000	480,000	449,130	450,000	870
Advanced Placement Exam Fees	8,526	10,590	7,000	0	0	0	0	0	0
Other Federal	0	0	0	0	0	0	0	0	0
<b>Total Other Federal Revenue</b>	<b>6,035,083</b>	<b>6,770,101</b>	<b>7,942,063</b>	<b>6,639,178</b>	<b>7,492,844</b>	<b>7,461,039</b>	<b>7,015,875</b>	<b>6,736,280</b>	<b>(279,595)</b>



**Restricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>State Revenue</b>									
Special Education Master Plan - Current Year	6,632,349	6,455,969	6,584,158	6,626,733	6,853,847	6,861,594	7,021,001	8,033,158	1,012,157
Special Education Master Plan - Prior Year	259,059	(408,173)	423,205	2,000,000	0	0	112,568	0	(112,568)
Special Education Early Intervention Preschool	0	0	0	0	1,018,130	0	0	0	0
Restricted Lottery	565,885	725,470	829,407	622,697	687,889	687,835	687,835	630,882	(56,953)
After School Education and Safety (ASES)	337,500	368,550	368,550	368,550	399,508	399,508	399,508	399,508	0
California Clean Energy Jobs Act	2,422,143	453,512	0	0	0	0	0	0	0
Common Core State Standards	0	0	0	0	0	0	0	0	0
Spec Ed: IDEA Early Intervention	123,674	122,674	102,021	118,572	103,587	103,587	103,587	103,587	0
CA Partnership Academies (CPA)	0	0	0	0	0	0	0	0	0
Educator Effectiveness	0	0	0	0	0	0	0	0	0
Career Technical Education Incentive	0	0	0	0	0	384,547	102,850	500,000	397,150
K- 12 Strong Workforce Program	0	0	0	0	0	261,037	117,830	143,207	25,377
Special Ed: Local Assistance	0	0	0	0	0	0	0	0	0
Special Ed Mental Health Svc	718,271	711,586	720,133	737,760	746,213	743,413	744,003	737,721	(6,282)
State Preschool Grant	0	0	0	0	0	0	0	0	0
Spec Ed: Workability I	194,583	197,333	196,635	196,635	196,635	196,635	196,635	196,635	0
Agr Voc Incentive Grants	5,854	5,867	8,898	8,898	7,555	7,555	7,555	7,555	0
SB117 Protective Eqp/Cleaning	0	0	0	0	0	0	195,826	0	(195,826)
Classified School Employee Prof, Development	0	0	75,225	0	0	0	0	0	0
College Readiness Block Grant	465,416	0	0	0	0	0	0	0	0
Low-Performing Students Block Grant	0	0	553,451	0	0	0	0	0	0
STRS On-Behalf Pension Contribution	4,985,427	4,386,531	4,919,252	5,064,234	5,064,234	5,064,234	5,064,234	5,064,234	0
AP Testing	0	0	0	0	0	0	0	0	0
STAR Testing	27,326	29,086	28,562	27,000	27,000	27,000	28,979	28,979	0
CASHEE	0	0	0	0	0	0	0	0	0
ELD Testing	6,360	5,955	4,265	4,265	4,265	4,265	7,285	5,870	(1,415)
Other State Revenue	0	0	0	0	0	0	0	0	0
<b>Total Other State Revenue</b>	<b>16,743,847</b>	<b>13,054,360</b>	<b>14,813,762</b>	<b>15,775,344</b>	<b>15,108,863</b>	<b>14,741,210</b>	<b>14,789,696</b>	<b>15,851,336</b>	<b>1,061,640</b>

**Restricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Local Revenue</b>									
Adult Education Fees	0	0	0	0	0	0	0	0	0
McKinney-Vento	0	0	0	0	0	0	0	0	0
YCC Grant	64,567	0	0	0	0	0	0	0	0
Interagency Services	202,431	210,990	221,142	197,399	232,858	206,926	206,926	215,207	8,281
Donations	287,306	308,445	309,680	298,977	331,527	410,285	226,886	228,000	1,114
Donations ASB	106,841	65,892	87,521	20,988	20,988	20,988	44,130	0	(44,130)
Accounts Receivable	6,113	18,125	12,674	0	0	0	4,542	0	(4,542)
Sacramento Trip	30,127	26,133	29,113	0	0	609	8,814	0	(8,814)
Rotary Mini Grant	5,330	6,000	5,000	0	0	0	0	0	0
Donations - Woodshop	3,771	2,132	1,845	0	0	0	608	0	(608)
Lost Book Replacement	7,016	3,226	12,344	4,582	4,582	4,582	339	0	(339)
Library Collections	27,430	11,829	36,889	0	0	3,063	12,459	0	(12,459)
Network for a Healthy CA 12-13	0	0	0	0	0	0	0	0	0
DHH Donations	3,075	0	4,152	0	0	0	0	0	0
Traweek STEM	5,000	2,250	2,500	0	0	0	0	0	0
South Hills Arts	5,000	2,250	2,500	0	0	0	0	0	0
Arts for All Advancement Grant	15,300	17,550	19,700	0	0	0	21,468	0	(21,468)
One-To-One Donations	0	76,316	40,084	20,000	20,000	20,000	16,122	0	(16,122)
Barona Education Grant	0	0	10,000	0	0	0	0	0	0
CVESB	8,126	0	366	0	0	0	0	0	0
Parent Project	0	0	0	0	0	0	0	0	0
DC Trip	0	18,428	0	0	0	0	0	0	0
TEAL Project	2,000	0	0	0	0	0	0	0	0
Comm Redev Not Subj To LCFF De	0	0	747,287	700,000	700,000	700,000	972,063	1,014,664	42,601
AP Testing	76,487	84,118	68,164	69,000	69,000	69,000	68,164	68,164	0
Site Testing	510	0	0	0	0	0	0	0	0
Friends of Covina Valley	0	0	0	0	0	0	0	0	0
Other Local Income	0	0	0	0	0	31,046	30,702	30,702	0
Tuition	3,176,045	3,160,046	3,324,187	3,319,634	3,335,474	3,335,131	3,317,654	3,320,760	3,106
<b>Total Local Revenue</b>	<b>4,032,475</b>	<b>4,013,730</b>	<b>4,935,148</b>	<b>4,630,580</b>	<b>4,714,429</b>	<b>4,801,630</b>	<b>4,930,877</b>	<b>4,877,497</b>	<b>(53,380)</b>
<b>TOTAL REVENUES</b>	<b>26,811,405</b>	<b>23,838,191</b>	<b>27,690,973</b>	<b>27,045,102</b>	<b>27,316,136</b>	<b>27,003,879</b>	<b>26,736,448</b>	<b>27,465,113</b>	<b>728,665</b>

**Restricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Expenditures</b>									
<b>Certificated Salaries</b>									
1100 - Teachers' Salaries	9,026,642	10,297,058	10,361,292	10,649,011	11,047,122	11,198,225	11,124,581	10,609,298	(515,283)
1200 - Certificated Pupil Support Salaries	1,386,216	1,355,221	1,496,624	1,389,377	1,415,361	1,412,477	1,426,276	1,834,173	407,897
1300 - Certificated Supervisors' & Admin Salaries	1,037,646	957,035	1,025,048	968,440	942,240	879,721	916,408	933,116	16,708
1900 - Other Certificated Salaries	479,420	408,120	126,502	17,567	87,100	89,100	73,297	55,050	(18,247)
<b>Total Certificated Salaries</b>	<b>11,929,924</b>	<b>13,017,434</b>	<b>13,009,466</b>	<b>13,024,395</b>	<b>13,491,823</b>	<b>13,579,523</b>	<b>13,540,562</b>	<b>13,431,637</b>	<b>(108,925)</b>
<b>Classified Salaries</b>									
2100 - Instructional Aides	4,001,202	4,278,297	4,340,936	4,507,918	4,533,965	4,546,027	4,375,035	4,632,068	257,033
2200 - Classified Support Salaries	1,365,714	1,336,929	1,386,346	1,705,742	1,900,729	1,924,565	1,859,366	1,934,026	74,660
2300 - Classified Supervisors' & Admin Salaries	475,870	521,538	428,962	539,891	527,556	527,556	524,554	536,853	12,299
2400 - Clerical and Offices Salaries	531,278	522,201	573,813	675,124	708,538	677,781	629,945	641,338	11,393
2900 - Other Classified	74,036	77,527	92,918	77,880	68,612	69,184	48,362	40,605	(7,757)
<b>Total Classified Salaries</b>	<b>6,448,100</b>	<b>6,736,492</b>	<b>6,822,975</b>	<b>7,506,555</b>	<b>7,739,400</b>	<b>7,745,113</b>	<b>7,437,262</b>	<b>7,784,890</b>	<b>347,628</b>
<b>Employee Benefits</b>									
3100 - STRS	1,430,772	1,779,448	2,026,854	2,112,978	2,279,276	2,287,861	2,257,220	2,160,443	(96,777)
3200 - PERS	646,364	807,404	972,195	1,192,882	1,262,946	1,289,285	1,222,339	1,458,566	236,227
3300 - OASDI/Medicare/Alternative	681,289	724,879	726,337	748,531	796,155	804,106	775,018	815,734	40,716
3400 - Health and Welfare Benefits	2,811,092	3,047,021	3,125,410	3,393,746	3,574,238	3,694,064	3,583,302	3,889,348	306,046
3500 - Unemployment Insurance	9,075	8,992	9,323	10,145	10,583	11,317	10,373	10,624	251
3600 - Workers' Compensation	275,904	297,120	297,696	293,529	216,364	215,127	211,176	212,266	1,090
3700 - Retiree Benefits - OPEB Allocated	66,531	15,034	12,782	12,131	36,273	37,581	35,289	37,587	2,298
3750 - Retiree Benefits - OPEB Active Employees	70,190	12,798	13,166	13,607	40,279	42,067	40,255	41,541	1,286
3900 - Other Employee Benefits	5,011,575	4,415,113	4,946,113	5,089,679	5,091,714	5,093,147	5,094,598	5,097,414	2,816
<b>Total Employee Benefits</b>	<b>11,002,792</b>	<b>11,107,809</b>	<b>12,129,876</b>	<b>12,867,228</b>	<b>13,307,828</b>	<b>13,474,555</b>	<b>13,229,570</b>	<b>13,723,523</b>	<b>493,953</b>

**Restricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Books &amp; Supplies</b>									
4100 - Approved Textbooks and Core Curriculum Materials	2,318,363	189,561	984,849	404,300	485,271	1,717,423	1,604,865	400,000	(1,204,865)
4200 - Books and Reference Materials	5,189	1,143	0	0	0	0	0	0	0
4300 - Materials and Supplies	1,667,164	1,407,435	1,513,095	2,776,402	2,499,323	2,348,710	1,381,354	2,087,860	706,506
4400 - Noncapitalized Equipment	180,474	127,119	147,877	98,757	88,688	353,443	244,931	199,471	(45,460)
4700 - Food	0	0	0	0	0	0	0	0	0
<b>Total Books &amp; Supplies</b>	<b>4,171,190</b>	<b>1,725,258</b>	<b>2,645,821</b>	<b>3,279,459</b>	<b>3,073,282</b>	<b>4,419,576</b>	<b>3,231,150</b>	<b>2,687,331</b>	<b>(543,819)</b>
<b>Contracted Services</b>									
5100 - Subagreements for Services	1,577,955	1,817,681	1,793,682	1,881,301	2,124,025	2,176,967	2,137,895	2,171,380	33,485
5200 - Travel/Conferences/Mileage	88,735	125,008	106,810	99,341	139,926	246,405	65,259	221,014	155,755
5300 - Dues and Membership	13,217	416	703	705	705	54,742	2,184	49,742	47,558
5400 - Insurance	0	0	0	0	0	0	0	0	0
5500 - Utilities	157,755	162,664	153,190	119,427	119,427	167,427	103,689	113,978	10,289
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	67,093	123,565	185,794	101,134	101,134	153,134	158,927	73,957	(84,970)
5710 - Transfers of Direct Costs	123,757	566,141	153,550	18,682	42,777	41,407	47,732	15,748	(31,984)
5750 - Transfers of Direct Costs - Interfund	6,953	1,093	2,696	0	0	0	0	0	0
5800 - Professional Services and Operating Expenditures	1,613,930	1,785,889	1,813,359	1,518,673	1,576,943	1,713,916	2,139,942	1,363,741	(776,201)
5900 - Communications	20,095	23,471	18,849	21,872	21,972	21,972	372	3,972	3,600
<b>Total Contracted Services</b>	<b>3,669,490</b>	<b>4,605,928</b>	<b>4,228,633</b>	<b>3,761,135</b>	<b>4,126,909</b>	<b>4,575,970</b>	<b>4,656,000</b>	<b>4,013,532</b>	<b>(642,468)</b>
<b>Capital Outlay</b>									
6200 - Buildings and Improvements of Buildings	2,609,027	0	0	0	0	0	44,490	0	(44,490)
6400 - Equipment	0	0	0	0	0	0	0	0	0
6500 - Equipment Replacement	0	0	0	0	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>2,609,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,490</b>	<b>0</b>	<b>(44,490)</b>

**Restricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Other Outgo</b>									
7141 - Payments to Districts	3,408,935	3,617,938	3,268,701	3,248,853	3,251,673	3,251,239	3,208,305	3,198,277	(10,028)
<b>Total Other Outgo</b>	<b>3,408,935</b>	<b>3,617,938</b>	<b>3,268,701</b>	<b>3,248,853</b>	<b>3,251,673</b>	<b>3,251,239</b>	<b>3,208,305</b>	<b>3,198,277</b>	<b>(10,028)</b>
<b>Direct Support / Indirect Support</b>									
7310 - Transfers of Indirect Costs	310,695	743,219	327,661	368,170	367,093	359,302	392,672	378,476	(14,196)
<b>Total Direct Support / Indirect Support</b>	<b>310,695</b>	<b>743,219</b>	<b>327,661</b>	<b>368,170</b>	<b>367,093</b>	<b>359,302</b>	<b>392,672</b>	<b>378,476</b>	<b>(14,196)</b>
<b>Total Expenditures</b>	<b>43,550,153</b>	<b>41,554,078</b>	<b>42,433,133</b>	<b>44,055,795</b>	<b>45,358,008</b>	<b>47,405,278</b>	<b>45,740,011</b>	<b>45,217,666</b>	<b>(522,345)</b>
<b>Other Financing Sources/Uses</b>									
<b>Interfund Transfer In</b>									
Other Transfers In	0	0	0	0	0	0	0	0	0
<b>Total Interfund Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interfund Transfer Out</b>									
Other Transfers Out-Friends of Covina Valley	(6,652)	0	0	0	0	0	0	0	0
Other Transfers: Special Res. Fund Capital Outlay	0	0	(747,287)	(700,000)	(700,000)	(700,000)	(972,063)	(1,014,664)	(42,601)
<b>Total Interfund Transfers Out</b>	<b>(6,652)</b>	<b>0</b>	<b>(747,287)</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>(972,063)</b>	<b>(1,014,664)</b>	<b>(42,601)</b>
<b>Contribution From Unrestricted Funds (8980)</b>									
Special Education	11,810,010	14,391,011	13,334,333	12,863,867	13,675,378	14,698,195	13,952,676	13,877,588	(75,088)
Home To School Transportation	0	0	0	0	0	0	0	0	0
Ongoing and Major Maintenance	3,158,066	3,158,066	3,158,066	4,717,681	4,804,159	4,862,891	4,694,877	4,718,693	23,816
Other	(75,761)	9,306	0	0	0	18,934	20,762	0	(20,762)
<b>Total Contributions From Unrestricted Funds</b>	<b>14,892,315</b>	<b>17,558,383</b>	<b>16,492,399</b>	<b>17,581,548</b>	<b>18,479,537</b>	<b>19,580,020</b>	<b>18,668,315</b>	<b>18,596,281</b>	<b>(72,034)</b>
<b>Contribution from Restricted General Fund</b>									
Other	0	0	0	0	0	0	0	0	0
<b>Total Contributions</b>	<b>14,892,315</b>	<b>17,558,383</b>	<b>16,492,399</b>	<b>17,581,548</b>	<b>18,479,537</b>	<b>19,580,020</b>	<b>18,668,315</b>	<b>18,596,281</b>	<b>(72,034)</b>
<b>Total Other Financing Sources/Uses</b>	<b>14,885,663</b>	<b>17,558,383</b>	<b>15,745,112</b>	<b>16,881,548</b>	<b>17,779,537</b>	<b>18,880,020</b>	<b>17,696,252</b>	<b>17,581,617</b>	<b>(114,635)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,853,085)</b>	<b>(157,504)</b>	<b>1,002,952</b>	<b>(129,145)</b>	<b>(262,335)</b>	<b>(1,521,379)</b>	<b>(1,307,311)</b>	<b>(170,936)</b>	<b>1,136,375</b>

**Restricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Beginning Balance</b>	<b>5,309,052</b>	<b>3,455,967</b>	<b>3,298,463</b>	<b>3,929,320</b>	<b>4,301,414</b>	<b>4,301,414</b>	<b>4,301,414</b>	<b>2,994,103</b>	<b>(1,307,311)</b>
Audit Adjustments	0	0	0	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<b>5,309,052</b>	<b>3,455,967</b>	<b>3,298,463</b>	<b>3,929,320</b>	<b>4,301,414</b>	<b>4,301,414</b>	<b>4,301,414</b>	<b>2,994,103</b>	<b>(1,307,311)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,853,085)</b>	<b>(157,504)</b>	<b>1,002,952</b>	<b>(129,145)</b>	<b>(262,335)</b>	<b>(1,521,379)</b>	<b>(1,307,311)</b>	<b>(170,936)</b>	<b>1,136,375</b>
<b>Ending Fund Balance</b>	<b>3,455,967</b>	<b>3,298,463</b>	<b>4,301,414</b>	<b>3,800,175</b>	<b>4,039,079</b>	<b>2,780,035</b>	<b>2,994,103</b>	<b>2,823,167</b>	<b>(170,936)</b>

**Restricted General Fund - Fund #01.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Components of Ending Fund Balance</b>									
<b>Other Designated Funds</b>									
Prepaid Expenditures	0	0	0	0	0	0	0	0	0
Medi-Cal Billing Option	250,939	254,081	526,590	381,752	557,326	557,326	573,616	508,661	(64,955)
California Clean Energy Jobs Act	0	0	0	0	0	0	0	0	0
Educator Effectiveness	393,722	0	0	0	0	0	0	0	0
Restricted Lottery	870,276	1,404,475	1,248,960	1,336,978	1,536,849	292,191	319,556	550,438	230,882
Special Education	25,312	27,021	22,862	8,900	22,862	22,862	35,196	35,196	0
Special Education: Mental Health Services	448,600	200,378	0	171,122	0	0	0	0	0
Classified School Employee Prof. Development	0	0	46,066	75,225	0	0	46,011	0	(46,011)
SB117 Protective Eqp/Cleaning	0	0	0	0	0	0	184,528	184,528	0
College Readiness Block Grant	334,546	121,058	0	1	0	0	0	0	0
Common Core State Standards	0	0	0	0	0	0	0	0	0
Low-Performing Students Block Grant	0	0	553,451	0	6,092	0	0	0	0
Restricted Maintenance Account	385,860	87,025	0	19,050	322,058	322,764	95,237	478,667	383,430
Donations	255,502	298,949	275,492	262,635	285,259	276,259	279,698	279,698	0
Sacramento Trip	1,750	62	3,896	5,612	1,810	1,810	4,058	4,058	0
Rotary Mini Grant	5,568	6,589	9,518	6,697	1	1	6,719	6,719	0
Donations - Woodshop	8,812	6,746	3,208	2,404	0	0	3,816	3,816	0
Lost Book Replacement	75,984	70,701	80,689	78,317	0	0	78,799	78,799	0
Library Collections	37,656	26,863	36,393	23,589	0	0	39,087	39,087	0
DHH Donations	3,457	2,539	4,286	2	0	0	3,011	3,011	0
Traweek STEM	4,700	3,756	5,054	502	0	0	5,001	5,001	0
South Hills Arts	4,949	6,975	9,475	9,475	0	0	9,475	9,475	0
One-To-One Donations	0	75,008	36,259	1	36,259	36,259	49,853	49,853	0
Barona Education Grant	0	0	1,955	5,095	1,955	1,955	1,955	1,955	0
CVESB	6,159	5,095	4,594	0	4,594	4,594	4,594	4,594	0
Parent Project	2,841	2,841	2,841	(2,841)	0	0	0	(2,841)	(2,841)
DC Trip	0	3,784	3,784	3,784	3,784	3,784	3,784	3,784	0
TEAL Project	1,825	0	0	0	0	0	0	0	0
Medi-Cal Administration	276,313	615,816	1,333,722	1,307,805	1,151,507	1,151,507	1,159,625	488,184	(671,441)
AP Testing	16,350	28,604	30,961	29,604	31,961	31,961	30,961	30,961	0
STAR Testing	42,028	50,095	61,359	81,377	76,763	76,763	59,524	59,524	0
CASHEE	0	0	0	0	0	0	0	0	0
ELD Testing	2,787	0	0	(6,913)	0	0	0	0	0
Site Testing	31	0	0	0	0	0	0	0	0
Mandate Block Grant	0	0	0	0	0	0	0	0	0
Friends of Covina Valley	0	0	0	0	0	0	0	0	0
Other Restricted Local	0	0	0	0	0	0	0	0	0
<b>Total Components of Ending Fund Balance</b>	<b>3,455,967</b>	<b>3,298,463</b>	<b>4,301,414</b>	<b>3,800,175</b>	<b>4,039,079</b>	<b>2,780,035</b>	<b>2,994,103</b>	<b>2,823,167</b>	<b>(170,936)</b>

**Covina-Valley Unified School District**  
**Historical Summary**  
**Adult Education Fund #11.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Revenue</b>									
Federal Revenue	79,931	852,962	360,877	208,499	320,720	360,720	360,720	360,720	0
Career & Technical Education	60,000	65,793	0	0	33,779	33,779	33,779	0	(33,779)
Adult Education Program	3,939,343	2,803,490	3,399,081	3,387,081	3,387,081	3,387,081	3,497,500	1,572,440	(1,925,060)
All Other State	291,309	71,008	355,108	275,831	231,533	231,533	231,533	231,533	0
Interagency	0	0	0	0	0	0	0	0	0
Interest	8,240	23,345	45,976	25	25	25	0	0	0
Adult Education Fees	740,724	605,535	545,167	571,174	543,174	527,374	505,230	517,500	12,270
All Other Local	44,211	483,419	54,932	60,600	58,600	74,400	59,800	62,500	2,700
<b>Total Revenue</b>	<b>5,163,758</b>	<b>4,905,552</b>	<b>4,761,141</b>	<b>4,503,210</b>	<b>4,574,912</b>	<b>4,614,912</b>	<b>4,688,562</b>	<b>2,744,693</b>	<b>(1,943,869)</b>
<b>Expenditures</b>									
Certificated Salaries	1,457,220	1,421,479	1,414,361	1,512,529	1,447,929	1,447,929	1,420,852	1,470,266	49,414
Classified Salaries	823,694	774,170	758,767	723,427	823,994	823,994	755,116	879,917	124,801
Employee Benefits	821,022	800,112	882,253	857,843	874,093	874,152	865,110	984,943	119,833
Books & Supplies	381,112	230,204	194,128	286,931	1,901,190	1,901,190	253,392	285,820	32,428
Contracted Services	345,613	630,709	443,955	538,807	829,633	829,633	693,130	655,200	(37,930)
Capital Outlay	0	19,989	42,711	0	0	0	0	0	0
Direct Support/Indirect Support	267,869	279,623	156,407	169,354	171,042	171,042	159,226	186,988	27,762
<b>Total Expenditures</b>	<b>4,096,530</b>	<b>4,156,286</b>	<b>3,892,582</b>	<b>4,088,891</b>	<b>6,047,881</b>	<b>6,047,940</b>	<b>4,146,826</b>	<b>4,463,134</b>	<b>316,308</b>
<b>Other Financing Sources/Uses</b>									
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0	0	0	0
Interfund Transfer Out	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,067,228</b>	<b>749,266</b>	<b>868,559</b>	<b>414,319</b>	<b>(1,472,969)</b>	<b>(1,433,028)</b>	<b>541,736</b>	<b>(1,718,441)</b>	<b>(2,260,177)</b>
<b>Beginning Fund Balance</b>	<b>402,383</b>	<b>1,480,177</b>	<b>2,229,443</b>	<b>1,323,498</b>	<b>3,086,933</b>	<b>3,086,933</b>	<b>3,086,933</b>	<b>3,628,669</b>	<b>541,736</b>
Audit Adjustments/Restatement	10,566	0	(11,069)	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>412,949</b>	<b>1,480,177</b>	<b>2,218,374</b>	<b>1,323,498</b>	<b>3,086,933</b>	<b>3,086,933</b>	<b>3,086,933</b>	<b>3,628,669</b>	<b>541,736</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,067,228</b>	<b>749,266</b>	<b>868,559</b>	<b>414,319</b>	<b>(1,472,969)</b>	<b>(1,433,028)</b>	<b>541,736</b>	<b>(1,718,441)</b>	<b>(2,260,177)</b>
<b>Ending Fund Balance</b>	<b>1,480,177</b>	<b>2,229,443</b>	<b>3,086,933</b>	<b>1,737,817</b>	<b>1,613,964</b>	<b>1,653,905</b>	<b>3,628,669</b>	<b>1,910,228</b>	<b>(1,718,441)</b>
<b>Restricted Portion of Ending Fund Balance</b>									
Stores	38,580	28,855	36,013	0	0	0	0	0	0
Assignments	214,582	27,676	62,464	28,846	62,464	62,464	62,464	62,464	0
Other Restricted Federal	41,658	163,247	241,912	163,247	241,912	281,912	234,912	274,912	40,000
CalWorks for ROP or Adult Ed	1,148,037	209,066	484,897	720,728	696,430	696,430	696,430	907,963	211,533
Adult Education Program	37,320	1,797,583	2,261,647	815,680	591,228	591,169	2,583,786	597,379	(1,986,407)
Other Restricted Local	0	3,016	0	9,316	21,930	21,930	51,077	67,510	16,433
	1,480,177	2,229,443	3,086,933	1,737,817	1,613,964	1,653,905	3,628,669	1,910,228	(1,718,441)



**Covina-Valley Unified School District**  
**Historical Summary**  
**Child Development - Fund #12.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Revenue</b>									
Child Development Activities - Federal	250,200	262,817	264,360	256,360	256,360	256,360	256,360	256,360	0
State Preschool	1,136,500	1,639,771	1,709,965	1,685,522	1,761,433	1,761,433	1,761,433	1,761,433	0
All Other State Revenue	42,074	48,800	52,805	0	0	0	0	0	0
Interest	10,403	12,906	17,399	0	0	0	0	0	0
Child Development Parent Fees	63,913	45,216	37,003	34,741	34,741	34,741	34,741	34,741	0
All Other Fees and Contracts	953,041	1,276,698	1,543,679	1,247,764	1,379,764	1,379,764	1,262,054	1,345,761	83,707
All Other Local	18,450	2,714	4,917	0	0	0	0	0	0
<b>Total Revenue</b>	<b>2,474,581</b>	<b>3,288,922</b>	<b>3,630,128</b>	<b>3,224,387</b>	<b>3,432,298</b>	<b>3,432,298</b>	<b>3,314,588</b>	<b>3,398,295</b>	<b>83,707</b>
<b>Expenditures</b>									
Certificated Salaries	682,725	838,366	848,787	895,539	883,812	883,812	841,557	871,638	30,081
Classified Salaries	773,573	862,999	992,067	1,071,748	1,122,043	1,142,666	1,071,249	1,169,137	97,888
Employee Benefits	494,230	598,845	693,293	694,327	690,875	706,303	701,444	740,823	39,379
Books & Supplies	39,803	236,709	284,180	238,357	293,053	255,913	317,035	261,871	(55,164)
Contracted Services	88,065	108,973	131,066	142,985	143,293	144,166	152,969	108,083	(44,886)
Capital Outlay	0	0	0	0	16,000	16,000	15,495	16,000	505
Direct Support/Indirect Support	103,994	164,390	95,916	88,188	91,575	91,575	91,575	102,412	10,837
<b>Total Expenditures</b>	<b>2,182,390</b>	<b>2,810,282</b>	<b>3,045,309</b>	<b>3,131,144</b>	<b>3,240,651</b>	<b>3,240,435</b>	<b>3,191,324</b>	<b>3,269,964</b>	<b>78,640</b>
<b>Other Financing Sources/Uses</b>									
Interfund Transfer In-From Fund # 01.0	(48,489)	(63,433)	(107,646)	(45,007)	(93,911)	(93,911)	(135,130)	(54,263)	80,867
Interfund Transfers Out	148,489	163,433	307,646	245,007	293,911	293,911	335,130	354,263	19,133
<b>Total Other Financing Sources/Uses</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>300,000</b>	<b>100,000</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>192,191</b>	<b>378,640</b>	<b>384,819</b>	<b>(106,757)</b>	<b>(8,353)</b>	<b>(8,137)</b>	<b>(76,736)</b>	<b>(171,669)</b>	<b>(94,933)</b>
<b>Beginning Fund Balance</b>	<b>85,969</b>	<b>278,160</b>	<b>656,800</b>	<b>539,142</b>	<b>1,041,619</b>	<b>1,041,619</b>	<b>1,041,619</b>	<b>964,883</b>	<b>(76,736)</b>
Audit Adjustments/Restatement	0	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>85,969</b>	<b>278,160</b>	<b>656,800</b>	<b>539,142</b>	<b>1,041,619</b>	<b>1,041,619</b>	<b>1,041,619</b>	<b>964,883</b>	<b>(76,736)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>192,191</b>	<b>378,640</b>	<b>384,819</b>	<b>(106,757)</b>	<b>(8,353)</b>	<b>(8,137)</b>	<b>(76,736)</b>	<b>(171,669)</b>	<b>(94,933)</b>
<b>Ending Fund Balance</b>	<b>278,160</b>	<b>656,800</b>	<b>1,041,619</b>	<b>432,385</b>	<b>1,033,266</b>	<b>1,033,482</b>	<b>964,883</b>	<b>793,214</b>	<b>(171,669)</b>
<b>Restricted Portion of Ending Fund Balance</b>									
Assignments	0	0	0	0	0	0	0	0	0
Prepaid Expenditures	600	0	0	0	0	0	0	0	0
Child Development: Center-Based Reserve	94,025	254,653	283,524	153,063	283,524	283,524	283,524	283,524	0
Child Development: Racilities Renov./Repair	0	0	0	0	0	0	0	0	0
Other Restricted Local	183,535	402,147	758,095	279,322	749,742	749,958	681,359	509,690	(171,669)
<b>Total Restricted</b>	<b>278,160</b>	<b>656,800</b>	<b>1,041,619</b>	<b>432,385</b>	<b>1,033,266</b>	<b>1,033,482</b>	<b>964,883</b>	<b>793,214</b>	<b>(171,669)</b>

**COVINA VALLEY UNIFIED SCHOOL DISTRICT**  
**Historical Summary**  
**Nutrition Services - Fund #13.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2019-20 1st Interim Budget	2019-20 2nd Interim Budget	2019-20 Estimated Actuals	2020-21 Proposed Budget	2019-20 Estimated/ Proposed Difference
<b>Revenue</b>									
Federal Revenue: Child Nutrition Program	4,849,785	4,904,178	5,126,731	4,829,212	4,829,212	4,788,809	3,647,100	4,663,800	1,016,700
State Revenue: Child Nutrition Program	355,974	351,241	326,472	340,225	340,225	340,225	261,600	340,100	78,500
Food Services Sales	686,440	666,110	719,286	734,880	734,880	734,880	591,400	734,800	143,400
Interest	58,823	86,509	111,864	71,533	71,533	111,848	111,848	111,800	(48)
Other Local	36,558	70,469	44,615	55,218	27,000	27,000	22,000	22,000	0
<b>Total Revenue</b>	<b>5,987,580</b>	<b>6,078,507</b>	<b>6,328,968</b>	<b>6,031,068</b>	<b>6,002,850</b>	<b>6,002,762</b>	<b>4,633,948</b>	<b>5,872,500</b>	<b>1,238,552</b>
<b>Expenditures</b>									
Classified Salaries	2,062,645	2,111,877	2,313,383	2,398,340	2,541,124	2,463,933	2,371,015	2,422,600	51,585
Employee Benefits	638,446	691,711	794,320	844,277	847,026	838,124	865,698	867,226	1,528
Materials & Supplies	264,767	287,380	261,765	262,293	285,583	297,563	265,200	270,900	5,700
Noncapitalized Equipment	161,751	141,514	54,056	88,412	129,538	67,265	51,824	37,300	(14,524)
Food	2,283,049	2,399,261	2,539,209	2,169,783	2,373,174	2,414,054	1,973,962	2,316,000	342,038
Contracted Services	258,707	318,975	163,210	195,245	301,652	276,612	192,940	268,100	75,160
Capital Outlay	219,456	0	0	850,000	200,000	300,000	0	300,000	300,000
Debt Service	0	0	0	0	0	0	0	0	0
Direct Support/Indirect Support	258,175	304,358	290,120	352,589	270,000	270,000	268,230	310,083	41,853
<b>Total Expenditures</b>	<b>6,146,996</b>	<b>6,255,076</b>	<b>6,416,063</b>	<b>7,160,939</b>	<b>6,948,097</b>	<b>6,927,551</b>	<b>5,988,869</b>	<b>6,792,209</b>	<b>803,340</b>
<b>Other Financing Sources/Uses</b>									
Interfund Transfer In	(188,703)	(107,208)	(156,882)	(33,324)	(33,324)	(104,000)	(104,000)	(104,000)	0
Interfund Transfers Out	141,418	0	133,103	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(47,285)</b>	<b>(107,208)</b>	<b>(23,779)</b>	<b>(33,324)</b>	<b>(33,324)</b>	<b>(104,000)</b>	<b>(104,000)</b>	<b>(104,000)</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(112,131)</b>	<b>(69,361)</b>	<b>(63,316)</b>	<b>(1,096,547)</b>	<b>(911,923)</b>	<b>(820,789)</b>	<b>(1,250,921)</b>	<b>(815,709)</b>	<b>435,212</b>
<b>Beginning Fund Balance</b>	<b>6,479,287</b>	<b>6,367,156</b>	<b>6,297,795</b>	<b>6,015,460</b>	<b>6,234,479</b>	<b>6,234,479</b>	<b>6,234,479</b>	<b>4,983,558</b>	<b>(1,250,921)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(112,131)</b>	<b>(69,361)</b>	<b>(63,316)</b>	<b>(1,096,547)</b>	<b>(911,923)</b>	<b>(820,789)</b>	<b>(1,250,921)</b>	<b>(815,709)</b>	<b>435,212</b>
<b>Ending Fund Balance</b>	<b>6,367,156</b>	<b>6,297,795</b>	<b>6,234,479</b>	<b>4,918,913</b>	<b>5,322,556</b>	<b>5,413,690</b>	<b>4,983,558</b>	<b>4,167,849</b>	<b>(815,709)</b>

**Covina-Valley Unified School District  
Historical Summary  
Building - Fund #21.2 (Measure CC G.O. Bond)**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2019-20 1st Interim Budget	2019-20 2nd Interim Budget	2019-20 Estimated Actuals	2020-21 Proposed Budget	2019-20 Estimated/ Proposed Difference
<b>Revenue</b>									
Interest	186,615	388,790	473,074	388,790	388,790	388,790	388,790	388,790	0
Other Local Revenue	11,949	13,153	630	500	500	500	500	500	0
<b>Total Revenue</b>	<b>198,564</b>	<b>401,943</b>	<b>473,704</b>	<b>389,290</b>	<b>389,290</b>	<b>389,290</b>	<b>389,290</b>	<b>389,290</b>	<b>0</b>
<b>Expenditures</b>									
Certificated Salaries	0	0	0	0	0	0	0	0	0
Classified Salaries	385,451	351,488	406,830	58,263	58,263	67,249	67,249	67,249	0
Employee Benefits	158,628	147,744	174,198	27,670	27,379	29,949	29,949	29,949	0
Supplies & Noncapitalized Equipment	2,160,226	942,615	1,108,330	744,760	744,760	1,133,252	619,712	619,712	0
Contracted Services	4,327,663	2,421,013	2,504,606	1,247,752	1,247,752	3,825,287	3,564,131	3,866,776	302,645
Capital Outlay	22,798,620	11,711,161	7,965,328	3,341,438	3,341,438	3,075,242	2,728,476	2,728,476	0
Other Outgo - Interest	29,228	25,638	21,869	0	0	17,912	17,912	45,869	27,957
Other Outgo - Debt Service	358,980	376,929	395,775	0	0	415,565	415,565	1,847,039	1,431,474
<b>Total Expenditures</b>	<b>30,218,796</b>	<b>15,976,588</b>	<b>12,576,936</b>	<b>5,419,883</b>	<b>5,419,592</b>	<b>8,564,456</b>	<b>7,442,994</b>	<b>9,205,070</b>	<b>1,762,076</b>
<b>Other Financing Sources/Uses</b>									
Interfund Transfer In	6,652	0	0	0	0	0	0	0	0
Proceeds from Sale of Bonds	48,000,000	0	13,808,225	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>48,006,652</b>	<b>0</b>	<b>13,808,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>17,986,420</b>	<b>(15,574,645)</b>	<b>1,704,993</b>	<b>(5,030,593)</b>	<b>(5,030,302)</b>	<b>(8,175,166)</b>	<b>(7,053,704)</b>	<b>(8,815,780)</b>	<b>(1,762,076)</b>
<b>Beginning Fund Balance</b>	<b>14,261,472</b>	<b>32,477,299</b>	<b>16,902,654</b>	<b>16,356,077</b>	<b>18,607,647</b>	<b>18,607,647</b>	<b>18,607,647</b>	<b>11,553,943</b>	<b>(7,053,704)</b>
Audit Adjustments	229,407	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>14,490,879</b>	<b>32,477,299</b>	<b>16,902,654</b>	<b>16,356,077</b>	<b>18,607,647</b>	<b>18,607,647</b>	<b>18,607,647</b>	<b>11,553,943</b>	<b>(7,053,704)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>17,986,420</b>	<b>(15,574,645)</b>	<b>1,704,993</b>	<b>(5,030,593)</b>	<b>(5,030,302)</b>	<b>(8,175,166)</b>	<b>(7,053,704)</b>	<b>(8,815,780)</b>	<b>(1,762,076)</b>
<b>Ending Fund Balance</b>	<b>32,477,299</b>	<b>16,902,654</b>	<b>18,607,647</b>	<b>11,325,484</b>	<b>13,577,345</b>	<b>10,432,481</b>	<b>11,553,943</b>	<b>2,738,163</b>	<b>(8,815,780)</b>

**Covina-Valley Unified School District  
Historical Summary  
Developer Fee - Fund #25.0**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Revenue</b>									
Developer Fees	292,136	345,736	709,650	150,000	150,000	150,000	354,980	150,000	(204,980)
Redevelopment Agency Fees	0	0	0	0	0	0			0
Interest	7,336	14,092	28,074	23,344	23,344	23,344	23,344	25,000	1,656
<b>Total Revenue</b>	<b>299,472</b>	<b>359,828</b>	<b>737,724</b>	<b>173,344</b>	<b>173,344</b>	<b>173,344</b>	<b>378,324</b>	<b>175,000</b>	<b>(203,324)</b>
<b>Expenditures</b>									
Certificated Salaries	0	0	0	0	0	0	0	0	0
Classified Salaries	1,124	1,576	14,879	1,500	1,500	1,500	1,500	1,500	0
Employee Benefits	475	649	6,411	401	393	393	393	393	0
Supplies & Noncapitalized Equipment	19,244	4,116	54,280	0	0	0	0	0	0
Contracted Services	0	0	0	0	79,000	209,599	209,599	120,000	(89,599)
Capital Outlay	0	44,645	147,436	600,000	521,000	541,883	541,883	1,080,000	538,117
Other Outgo	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>20,843</b>	<b>50,986</b>	<b>223,006</b>	<b>601,901</b>	<b>601,893</b>	<b>753,375</b>	<b>753,375</b>	<b>1,201,893</b>	<b>448,518</b>
<b>Other Financing Sources/Uses</b>									
Interfund Transfer Out - Unrestricted General Fund	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>278,629</b>	<b>308,842</b>	<b>514,718</b>	<b>(428,557)</b>	<b>(428,549)</b>	<b>(580,031)</b>	<b>(375,051)</b>	<b>(1,026,893)</b>	<b>(651,842)</b>
<b>Beginning Fund Balance</b>	<b>556,004</b>	<b>834,633</b>	<b>1,143,475</b>	<b>1,392,766</b>	<b>1,658,193</b>	<b>1,658,193</b>	<b>1,658,193</b>	<b>1,283,142</b>	<b>(375,051)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>278,629</b>	<b>308,842</b>	<b>514,718</b>	<b>(428,557)</b>	<b>(428,549)</b>	<b>(580,031)</b>	<b>(375,051)</b>	<b>(1,026,893)</b>	<b>(651,842)</b>
<b>Ending Fund Balance</b>	<b>834,633</b>	<b>1,143,475</b>	<b>1,658,193</b>	<b>964,209</b>	<b>1,229,644</b>	<b>1,078,162</b>	<b>1,283,142</b>	<b>256,249</b>	<b>(1,026,893)</b>
<b>Rates per square foot:</b>									
Residential	\$ 2.26	\$ 2.26	\$ 2.26	\$ 2.26	\$ 2.26	\$ 2.26	\$ 2.26	\$ 2.26	\$ -
Multi-Family	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	\$ -
Commercial	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ -

**Covina-Valley Unified School District  
Historical Summary  
Capital Facilities - Fund #40.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2019-20 1st Interim Budget	2019-20 2nd Interim Budget	2019-20 Estimated Actuals	2020-21 Proposed Budget	2019-20 Estimated/ Proposed Difference
<b>Revenue</b>									
Other Income (1)	0	0	0	0	0	0	1,210,000	0	(1,210,000)
Interest	902	10,393	31,669	30,676	30,676	30,677	30,677	30,677	0
<b>Total Revenue</b>	<b>902</b>	<b>10,393</b>	<b>31,669</b>	<b>30,676</b>	<b>30,676</b>	<b>30,677</b>	<b>1,240,677</b>	<b>30,677</b>	<b>(1,210,000)</b>
<b>Expenditures</b>									
Certificated Salaries	0	0	0	0	0	0	0	0	0
Classified Salaries	0	0	105,415	0	0	0	0	0	0
Employee Benefits	0	0	9,838	0	0	0	0	0	0
Supplies & Noncapitalized Equipment	0	0	56,192	0	0	0	0	0	0
Contracted Services	468,144	0	596,518	0	130,000	750,475	1,050,475	110,000	(940,475)
Capital Outlay	0	0	0	140,000	60,000	478,000	478,000	990,000	512,000
Other Outgo	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>468,144</b>	<b>0</b>	<b>767,963</b>	<b>140,000</b>	<b>190,000</b>	<b>1,228,475</b>	<b>1,528,475</b>	<b>1,100,000</b>	<b>(428,475)</b>
<b>Other Financing Sources/Uses</b>									
Interfund Transfer In - Unrestricted General Fund (2)	976,730	947,257	747,287	700,000	700,000	700,000	972,063	1,014,664	42,601
<b>Total Other Financing Sources/Uses</b>	<b>976,730</b>	<b>947,257</b>	<b>747,287</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>972,063</b>	<b>1,014,664</b>	<b>42,601</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>509,488</b>	<b>957,650</b>	<b>10,993</b>	<b>590,676</b>	<b>540,676</b>	<b>(497,798)</b>	<b>684,265</b>	<b>(54,659)</b>	<b>(738,924)</b>
<b>Beginning Fund Balance</b>	<b>78,750</b>	<b>588,238</b>	<b>1,545,888</b>	<b>1,973,979</b>	<b>1,556,881</b>	<b>1,556,881</b>	<b>1,556,881</b>	<b>2,241,146</b>	<b>684,265</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>509,488</b>	<b>957,650</b>	<b>10,993</b>	<b>590,676</b>	<b>540,676</b>	<b>(497,798)</b>	<b>684,265</b>	<b>(54,659)</b>	<b>(738,924)</b>
<b>Ending Fund Balance</b>	<b>588,238</b>	<b>1,545,888</b>	<b>1,556,881</b>	<b>2,564,655</b>	<b>2,097,557</b>	<b>1,059,083</b>	<b>2,241,146</b>	<b>2,186,487</b>	<b>(54,659)</b>

Note (1): \$1 million is for sale of 342 S 4th Avenue. \$210,000 Pioneer School Site in Escrow.

Note (2): Redevelopment Agency Transfer

**Covina-Valley Unified School District**  
**Historical Summary**  
**Self Insurance - Workers' Compensation Fund # 67.1**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2019-20 1st Interim Budget	2019-20 2nd Interim Budget	2019-20 Estimated Actuals	2020-21 Proposed Budget	2019-20 Estimated/ Proposed Difference
<b>Revenue</b>									
In-District Premiums/Contrib	1,308,796	1,356,963	1,425,741	1,470,518	965,952	960,659	939,095	947,007	7,912
Interest	24,833	43,648	69,259	50,000	50,000	50,000	50,000	50,000	0
Other Local Revenues	99,063	82,700	162,439	80,000	80,000	80,000	80,000	80,000	0
<b>Total Revenue</b>	<b>1,432,692</b>	<b>1,483,311</b>	<b>1,657,439</b>	<b>1,600,518</b>	<b>1,095,952</b>	<b>1,090,659</b>	<b>1,069,095</b>	<b>1,077,007</b>	<b>7,912</b>
<b>Expenditures</b>									
Other Insurance	657,074	(86,328)	(26,798)	(33,299)	(33,299)	(33,299)	(33,299)	11,586	44,885
Current Year Premium	421,563	410,953	407,733	429,391	407,824	407,824	407,824	410,000	2,176
First Aide	0	0	0	0	0	0	0	0	0
Administration Fees	24,805	21,914	27,066	30,000	30,000	30,000	30,000	30,000	0
Current Year Claims	132,001	148,803	94,498	100,000	100,000	100,000	100,000	100,000	0
Prior Year Claims	358,185	355,821	511,931	600,000	600,000	600,000	600,000	600,000	0
Other Charges	475	0	0	475	475	475	475	475	0
<b>Total Expenditures</b>	<b>1,594,103</b>	<b>851,163</b>	<b>1,014,430</b>	<b>1,126,567</b>	<b>1,105,000</b>	<b>1,105,000</b>	<b>1,105,000</b>	<b>1,152,061</b>	<b>47,061</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(161,411)</b>	<b>632,148</b>	<b>643,009</b>	<b>473,951</b>	<b>(9,048)</b>	<b>(14,341)</b>	<b>(35,905)</b>	<b>(75,054)</b>	<b>(39,149)</b>
<b>Beginning Fund Balance</b>	<b>447,895</b>	<b>286,484</b>	<b>918,632</b>	<b>1,384,307</b>	<b>1,561,641</b>	<b>1,561,641</b>	<b>1,561,641</b>	<b>1,525,736</b>	<b>(35,905)</b>
Audit Adjustment	0	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>447,895</b>	<b>286,484</b>	<b>918,632</b>	<b>1,384,307</b>	<b>1,561,641</b>	<b>1,561,641</b>	<b>1,561,641</b>	<b>1,525,736</b>	<b>(35,905)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(161,411)</b>	<b>632,148</b>	<b>643,009</b>	<b>473,951</b>	<b>(9,048)</b>	<b>(14,341)</b>	<b>(35,905)</b>	<b>(75,054)</b>	<b>(39,149)</b>
<b>Ending Fund Balance</b>	<b>286,484</b>	<b>918,632</b>	<b>1,561,641</b>	<b>1,858,258</b>	<b>1,552,593</b>	<b>1,547,300</b>	<b>1,525,736</b>	<b>1,450,682</b>	<b>(75,054)</b>

**Covina-Valley Unified School District  
Historical Summary  
Self Insurance - Property/Liability Fund # 67.2**

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 1st Interim Budget</b>	<b>2019-20 2nd Interim Budget</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Proposed Budget</b>	<b>2019-20 Estimated/ Proposed Difference</b>
<b>Revenue</b>									
In-District Premiums/Contrib	555,346	619,806	661,500	671,504	751,504	751,504	751,504	837,198	85,694
Interest	201	53	0	100	100	100	100	100	0
Other Local Revenue	13,874	0	1,877	1,877	1,877	7,376	14,544	7,376	(7,168)
	<b>569,421</b>	<b>619,859</b>	<b>663,377</b>	<b>673,481</b>	<b>753,481</b>	<b>758,980</b>	<b>766,148</b>	<b>844,674</b>	<b>78,526</b>
<b>Expenditures</b>									
Current Year Premium	555,091	574,806	630,561	691,724	715,649	715,649	715,649	815,840	100,191
Current Year Claims	25,265	69,990	29,552	10,000	40,000	40,000	40,000	40,000	0
<b>Total Expenditures</b>	<b>580,356</b>	<b>644,796</b>	<b>660,113</b>	<b>701,724</b>	<b>755,649</b>	<b>755,649</b>	<b>755,649</b>	<b>855,840</b>	<b>100,191</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(10,935)</b>	<b>(24,937)</b>	<b>3,264</b>	<b>(28,243)</b>	<b>(2,168)</b>	<b>3,331</b>	<b>10,499</b>	<b>(11,166)</b>	<b>(21,665)</b>
<b>Beginning Fund Balance</b>	<b>36,275</b>	<b>25,340</b>	<b>403</b>	<b>33,324</b>	<b>3,667</b>	<b>3,667</b>	<b>3,667</b>	<b>14,166</b>	<b>10,499</b>
Audit Adjustment	0	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>36,275</b>	<b>25,340</b>	<b>403</b>	<b>33,324</b>	<b>3,667</b>	<b>3,667</b>	<b>3,667</b>	<b>14,166</b>	<b>10,499</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(10,935)</b>	<b>(24,937)</b>	<b>3,264</b>	<b>(28,243)</b>	<b>(2,168)</b>	<b>3,331</b>	<b>10,499</b>	<b>(11,166)</b>	<b>(21,665)</b>
<b>Ending Fund Balance</b>	<b>25,340</b>	<b>403</b>	<b>3,667</b>	<b>5,081</b>	<b>1,499</b>	<b>6,998</b>	<b>14,166</b>	<b>3,000</b>	<b>(11,166)</b>

**Covina-Valley Unified School District**  
**Historical Summary**  
**Self Insurance - Medical/Dental/Vision/Life Fund # 67.3**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2019-20 1st Interim Budget	2019-20 2nd interim Budget	2019-20 Estimated Actuals	2020-21 Proposed Budget	2019-20 Estimated/ Proposed Difference
<b>Revenue</b>									
In-District Premiums/Contribution	14,363,646	15,026,378	15,679,630	16,645,173	16,595,149	16,756,065	16,592,420	17,924,917	1,332,497
Interest	4,864	7,224	10,111	11,000	11,000	11,000	11,000	11,000	0
Other Local Revenue	0	0	300,598	149,926	149,926	149,926	149,926	149,926	0
	<b>14,368,510</b>	<b>15,033,602</b>	<b>15,990,339</b>	<b>16,806,099</b>	<b>16,756,075</b>	<b>16,916,991</b>	<b>16,753,346</b>	<b>18,085,843</b>	<b>1,332,497</b>
<b>Expenditures</b>									
Current Year Premium	14,520,916	15,029,704	15,718,383	16,572,770	16,595,149	16,756,065	16,592,420	17,924,917	1,332,497
Cobra Premiums	(540)	(55)	32	0	0	0	0	0	0
Current Year Claims	79,763	19,481	300	72,403	0	0	0	0	0
<b>Total Expenditures</b>	<b>14,600,139</b>	<b>15,049,130</b>	<b>15,718,715</b>	<b>16,645,173</b>	<b>16,595,149</b>	<b>16,756,065</b>	<b>16,592,420</b>	<b>17,924,917</b>	<b>1,332,497</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(231,629)</b>	<b>(15,528)</b>	<b>271,624</b>	<b>160,926</b>	<b>160,926</b>	<b>160,926</b>	<b>160,926</b>	<b>160,926</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>332,545</b>	<b>100,916</b>	<b>85,388</b>	<b>247,012</b>	<b>357,012</b>	<b>357,012</b>	<b>357,012</b>	<b>517,938</b>	<b>160,926</b>
Audit Adjustment	0	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>332,545</b>	<b>100,916</b>	<b>85,388</b>	<b>247,012</b>	<b>357,012</b>	<b>357,012</b>	<b>357,012</b>	<b>517,938</b>	<b>160,926</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(231,629)</b>	<b>(15,528)</b>	<b>271,624</b>	<b>160,926</b>	<b>160,926</b>	<b>160,926</b>	<b>160,926</b>	<b>160,926</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>100,916</b>	<b>85,388</b>	<b>357,012</b>	<b>407,938</b>	<b>517,938</b>	<b>517,938</b>	<b>517,938</b>	<b>678,864</b>	<b>160,926</b>



**Covina-Valley Unified School District**  
**Historical Summary**  
**Self Insurance - Retiree Health Insurance Fund # 67.4**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2019-20 1st Interim Budget	2019-20 2nd Interim Budget	2019-20 Estimated Actuals	2020-21 Proposed Budget	2019-20 Estimated/ Proposed Difference
<b>Revenue</b>									
In-District Premiums/Contribution	634,894	107,618	116,835	122,614	325,054	331,315	320,980	334,584	13,604
Interest	3,518	7,275	4,904	6,000	6,000	6,000	2,000	2,000	0
Other Local Revenue	0	0	0	0	0	0	0	0	0
	<b>638,412</b>	<b>114,893</b>	<b>121,739</b>	<b>128,614</b>	<b>331,054</b>	<b>337,315</b>	<b>322,980</b>	<b>336,584</b>	<b>13,604</b>
<b>Expenditures</b>									
Current Year Premium	331,075	259,574	343,928	300,000	320,803	368,041	368,041	368,041	0
Consultants	0	5,000	750	1,500	6,500	6,500	6,500	6,500	0
<b>Total Expenditures</b>	<b>331,075</b>	<b>264,574</b>	<b>344,678</b>	<b>301,500</b>	<b>327,303</b>	<b>374,541</b>	<b>374,541</b>	<b>374,541</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>307,337</b>	<b>(149,681)</b>	<b>(222,939)</b>	<b>(172,886)</b>	<b>3,751</b>	<b>(37,226)</b>	<b>(51,561)</b>	<b>(37,957)</b>	<b>13,604</b>
<b>Beginning Fund Balance</b>	<b>245,213</b>	<b>552,550</b>	<b>402,869</b>	<b>182,133</b>	<b>179,930</b>	<b>179,930</b>	<b>179,930</b>	<b>128,369</b>	<b>(51,561)</b>
Audit Adjustment	0	0	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>245,213</b>	<b>552,550</b>	<b>402,869</b>	<b>182,133</b>	<b>179,930</b>	<b>179,930</b>	<b>179,930</b>	<b>128,369</b>	<b>(51,561)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>307,337</b>	<b>(149,681)</b>	<b>(222,939)</b>	<b>(172,886)</b>	<b>3,751</b>	<b>(37,226)</b>	<b>(51,561)</b>	<b>(37,957)</b>	<b>13,604</b>
<b>Ending Fund Balance</b>	<b>552,550</b>	<b>402,869</b>	<b>179,930</b>	<b>9,247</b>	<b>183,681</b>	<b>142,704</b>	<b>128,369</b>	<b>90,412</b>	<b>(37,957)</b>

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: 519 East Badillo Street, Covina CA 91723  
Date: June 10, 2020

Place: 220 West Puente St. CA 91723  
Date: June 15, 2020  
Time: 6:30 P.M.

Adoption Date: June 15, 2020

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

Contact person for additional information on the budget reports:

Name: Jimmy Escobar Telephone: 626-974-7000 Ext. 800016  
Title: Director, Fiscal Services E-mail: jescobar@c-vusd.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			December 2020	
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	

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

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	121,034,697.00	0.00	121,034,697.00	122,727,839.00	0.00	122,727,839.00	1.4%
2) Federal Revenue		8100-8299	0.00	7,164,266.00	7,164,266.00	1,926,661.00	6,877,841.00	8,804,502.00	22.9%
3) Other State Revenue		8300-8599	3,325,261.00	16,334,147.00	19,659,408.00	2,270,825.00	17,380,336.00	19,651,161.00	0.0%
4) Other Local Revenue		8600-8799	1,829,329.00	5,036,195.00	6,865,524.00	779,600.00	4,985,497.00	5,765,097.00	-16.0%
5) TOTAL, REVENUES			126,189,287.00	28,534,608.00	154,723,895.00	127,704,925.00	29,243,674.00	156,948,599.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	52,524,231.00	13,722,779.00	66,247,010.00	52,276,490.00	13,628,626.00	65,905,116.00	-0.5%
2) Classified Salaries		2000-2999	13,509,052.00	7,624,966.00	21,134,018.00	13,938,845.00	7,974,470.00	21,913,315.00	3.7%
3) Employee Benefits		3000-3999	26,027,684.00	13,395,634.00	39,423,318.00	26,820,705.00	13,900,334.00	40,721,039.00	3.3%
4) Books and Supplies		4000-4999	2,278,273.00	3,261,450.00	5,539,723.00	3,734,723.00	2,713,655.00	6,448,378.00	16.4%
5) Services and Other Operating Expenditures		5000-5999	12,548,822.00	4,945,070.00	17,493,892.00	11,793,918.00	4,278,110.00	16,072,028.00	-8.1%
6) Capital Outlay		6000-6999	163,000.00	44,490.00	207,490.00	37,000.00	0.00	37,000.00	-82.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,818,154.00	4,075,232.00	5,893,386.00	777,552.00	4,051,756.00	4,829,308.00	-18.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(911,703.00)	392,672.00	(519,031.00)	(977,959.00)	378,476.00	(599,483.00)	15.5%
9) TOTAL, EXPENDITURES			107,957,513.00	47,462,293.00	155,419,806.00	108,401,274.00	46,925,427.00	155,326,701.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,231,774.00	(18,927,685.00)	(695,911.00)	19,303,651.00	(17,681,753.00)	1,621,898.00	-333.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	200,000.00	0.00	200,000.00	300,000.00	0.00	300,000.00	50.0%
b) Transfers Out		7600-7629	104,000.00	972,063.00	1,076,063.00	104,000.00	1,014,664.00	1,118,664.00	4.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,668,315.00)	18,668,315.00	0.00	(18,570,949.00)	18,570,949.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,572,315.00)	17,696,252.00	(876,063.00)	(18,374,949.00)	17,556,285.00	(818,664.00)	-6.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(340,541.00)	(1,231,433.00)	(1,571,974.00)	928,702.00	(125,468.00)	803,234.00	-151.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,057,794.11	5,905,246.24	28,963,040.35	22,456,359.78	4,934,706.57	27,391,066.35	-5.4%
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)			23,057,794.11	5,905,246.24	28,963,040.35	22,456,359.78	4,934,706.57	27,391,066.35	-5.4%
d) Other Restatements		9795	(260,893.33)	260,893.33	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,796,900.78	6,166,139.57	28,963,040.35	22,456,359.78	4,934,706.57	27,391,066.35	-5.4%
2) Ending Balance, June 30 (E + F1e)			22,456,359.78	4,934,706.57	27,391,066.35	23,385,061.78	4,809,238.57	28,194,300.35	2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	1,468,701.00	0.00	1,468,701.00	732,436.00	0.00	732,436.00	-50.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,934,706.57	4,934,706.57	0.00	4,809,238.57	4,809,238.57	-2.5%
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	775,143.00	0.00	775,143.00	533,566.00	0.00	533,566.00	-31.2%
Site Saturday Incentive	0000	9780				533,566.00		533,566.00	
Site Saturday Incentive	0000	9780	375,143.00		375,143.00				
Textbook	0000	9780	400,000.00		400,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,694,877.00	0.00	4,694,877.00	4,693,361.00	0.00	4,693,361.00	0.0%
Unassigned/Unappropriated Amount		9790	15,432,638.78	0.00	15,432,638.78	17,340,698.78	0.00	17,340,698.78	12.4%

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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
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			0.00	0.00	0.00				
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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
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)			0.00	0.00	0.00				



			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	72,842,323.00	0.00	72,842,323.00	74,555,706.00	0.00	74,555,706.00	2.4%
Education Protection Account State Aid - Current Year		8012	18,980,065.00	0.00	18,980,065.00	18,980,065.00	0.00	18,980,065.00	0.0%
State Aid - Prior Years		8019	20,241.00	0.00	20,241.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	68,843.00	0.00	68,843.00	68,843.00	0.00	68,843.00	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	32.00	0.00	32.00	32.00	0.00	32.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,165,811.00	0.00	13,165,811.00	13,165,811.00	0.00	13,165,811.00	0.0%
Unsecured Roll Taxes		8042	237,312.00	0.00	237,312.00	237,312.00	0.00	237,312.00	0.0%
Prior Years' Taxes		8043	372,863.00	0.00	372,863.00	372,863.00	0.00	372,863.00	0.0%
Supplemental Taxes		8044	623,184.00	0.00	623,184.00	623,184.00	0.00	623,184.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	12,366,898.00	0.00	12,366,898.00	12,366,898.00	0.00	12,366,898.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,357,125.00	0.00	2,357,125.00	2,357,125.00	0.00	2,357,125.00	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			121,034,697.00	0.00	121,034,697.00	122,727,839.00	0.00	122,727,839.00	1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			121,034,697.00	0.00	121,034,697.00	122,727,839.00	0.00	122,727,839.00	1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,589,937.00	2,589,937.00	0.00	2,623,276.00	2,623,276.00	1.3%
Special Education Discretionary Grants		8182	0.00	348,153.00	348,153.00	0.00	283,310.00	283,310.00	-18.6%
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	1,000.00	1,000.00	New
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		2,628,036.00	2,628,036.00		2,311,666.00	2,311,666.00	-12.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		438,162.00	438,162.00		339,422.00	339,422.00	-22.5%
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		107,534.00	107,534.00		110,618.00	110,618.00	2.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		206,426.00	206,426.00		361,661.00	361,661.00	75.2%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		206,426.00	206,426.00		361,661.00	361,661.00	75.2%
Career and Technical Education	3500-3599	8290		86,888.00	86,888.00		86,888.00	86,888.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	759,130.00	759,130.00	1,926,661.00	760,000.00	2,686,661.00	253.9%
TOTAL, FEDERAL REVENUE			0.00	7,164,266.00	7,164,266.00	1,926,661.00	6,877,841.00	8,804,502.00	22.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		8,565,452.00	8,565,452.00		9,562,158.00	9,562,158.00	11.6%
Prior Years	6500	8319		112,568.00	112,568.00		0.00	0.00	-100.0%
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	484,554.00	0.00	484,554.00	483,326.00	0.00	483,326.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	1,822,525.00	687,835.00	2,510,360.00	1,787,499.00	630,882.00	2,418,381.00	-3.7%
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		399,508.00	399,508.00		399,508.00	399,508.00	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		102,850.00	102,850.00		500,000.00	500,000.00	386.1%
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	1,018,182.00	6,465,934.00	7,484,116.00	0.00	6,287,788.00	6,287,788.00	-16.0%
TOTAL, OTHER STATE REVENUE			3,325,261.00	16,334,147.00	19,659,408.00	2,270,825.00	17,380,336.00	19,651,161.00	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)	
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	972,063.00	972,063.00	0.00	1,014,664.00	1,014,664.00	4.4%
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	180,000.00	0.00	180,000.00	0.00	0.00	0.00	-100.0%
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	146,433.00	0.00	146,433.00	170,000.00	0.00	170,000.00	16.1%
Interest		8660	500,000.00	70,168.00	570,168.00	500,000.00	70,000.00	570,000.00	0.0%
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	350,000.00	206,926.00	556,926.00	0.00	215,207.00	215,207.00	-61.4%
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	652,896.00	469,384.00	1,122,280.00	109,600.00	364,866.00	474,466.00	-57.7%
Tuition		8710	0.00	3,317,654.00	3,317,654.00	0.00	3,320,760.00	3,320,760.00	0.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,829,329.00	5,036,195.00	6,865,524.00	779,600.00	4,985,497.00	5,765,097.00	-16.0%
TOTAL, REVENUES			126,189,287.00	28,534,608.00	154,723,895.00	127,704,925.00	29,243,674.00	156,948,599.00	1.4%

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	44,582,798.00	11,124,581.00	55,707,379.00	44,692,459.00	10,609,298.00	55,301,757.00	-0.7%
Certificated Pupil Support Salaries		1200	1,703,416.00	1,426,276.00	3,129,692.00	1,345,421.00	1,834,173.00	3,179,594.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,896,576.00	1,098,625.00	6,995,201.00	5,868,422.00	1,130,105.00	6,998,527.00	0.0%
Other Certificated Salaries		1900	341,441.00	73,297.00	414,738.00	370,188.00	55,050.00	425,238.00	2.5%
TOTAL, CERTIFICATED SALARIES			52,524,231.00	13,722,779.00	66,247,010.00	52,276,490.00	13,628,626.00	65,905,116.00	-0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,116,804.00	4,375,035.00	5,491,839.00	1,161,529.00	4,632,068.00	5,793,597.00	5.5%
Classified Support Salaries		2200	5,299,841.00	1,859,366.00	7,159,207.00	5,481,997.00	1,934,026.00	7,416,023.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	625,932.00	645,670.00	1,271,602.00	756,396.00	659,180.00	1,415,576.00	11.3%
Clerical, Technical and Office Salaries		2400	5,647,620.00	696,533.00	6,344,153.00	5,848,872.00	708,591.00	6,557,463.00	3.4%
Other Classified Salaries		2900	818,855.00	48,362.00	867,217.00	690,051.00	40,605.00	730,656.00	-15.7%
TOTAL, CLASSIFIED SALARIES			13,509,052.00	7,624,966.00	21,134,018.00	13,938,845.00	7,974,470.00	21,913,315.00	3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,826,604.00	2,289,531.00	11,116,135.00	8,475,614.00	2,195,217.00	10,670,831.00	-4.0%
PERS		3201-3202	2,316,946.00	1,261,256.00	3,578,202.00	2,532,283.00	1,501,791.00	4,034,074.00	12.7%
OASDI/Medicare/Alternative		3301-3302	1,811,012.00	791,961.00	2,602,973.00	1,871,775.00	832,978.00	2,704,753.00	3.9%
Health and Welfare Benefits		3401-3402	11,954,908.00	3,649,104.00	15,604,012.00	12,836,369.00	3,959,731.00	16,796,100.00	7.6%
Unemployment Insurance		3501-3502	32,682.00	10,556.00	43,238.00	33,032.00	10,813.00	43,845.00	1.4%
Workers' Compensation		3601-3602	657,145.00	216,665.00	873,810.00	662,132.00	216,052.00	878,184.00	0.5%
OPEB, Allocated		3701-3702	225,376.00	72,647.00	298,023.00	231,726.00	79,790.00	311,516.00	4.5%
OPEB, Active Employees		3751-3752	91.00	3,316.00	3,407.00	1,968.00	548.00	2,516.00	-26.2%
Other Employee Benefits		3901-3902	202,920.00	5,100,598.00	5,303,518.00	175,806.00	5,103,414.00	5,279,220.00	-0.5%
TOTAL, EMPLOYEE BENEFITS			26,027,684.00	13,395,634.00	39,423,318.00	26,820,705.00	13,900,334.00	40,721,039.00	3.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,604,865.00	1,604,865.00	0.00	400,000.00	400,000.00	-75.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,828,401.00	1,406,654.00	3,235,055.00	3,461,389.00	2,110,184.00	5,571,573.00	72.2%
Noncapitalized Equipment		4400	449,872.00	249,931.00	699,803.00	273,334.00	203,471.00	476,805.00	-31.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,278,273.00	3,261,450.00	5,539,723.00	3,734,723.00	2,713,655.00	6,448,378.00	16.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,398,497.00	2,137,895.00	3,536,392.00	1,458,337.00	2,171,380.00	3,629,717.00	2.6%
Travel and Conferences		5200	328,875.00	88,859.00	417,734.00	106,055.00	240,615.00	346,670.00	-17.0%
Dues and Memberships		5300	184,798.00	8,631.00	193,429.00	139,222.00	57,242.00	196,464.00	1.6%
Insurance		5400 - 5450	740,004.00	0.00	740,004.00	825,698.00	0.00	825,698.00	11.6%
Operations and Housekeeping Services		5500	2,707,414.00	103,689.00	2,811,103.00	3,097,231.00	113,978.00	3,211,209.00	14.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,077,759.00	173,127.00	2,250,886.00	2,024,701.00	82,157.00	2,106,858.00	-6.4%
Transfers of Direct Costs		5710	(47,732.00)	47,732.00	0.00	(15,748.00)	15,748.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(51,658.00)	30,700.00	(20,958.00)	(51,492.00)	30,700.00	(20,792.00)	-0.8%
Professional/Consulting Services and Operating Expenditures		5800	4,772,377.00	2,347,801.00	7,120,178.00	3,807,590.00	1,561,118.00	5,368,708.00	-24.6%
Communications		5900	438,488.00	6,636.00	445,124.00	402,324.00	5,172.00	407,496.00	-8.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,548,822.00	4,945,070.00	17,493,892.00	11,793,918.00	4,278,110.00	16,072,028.00	-8.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	44,490.00	44,490.00	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	163,000.00	0.00	163,000.00	37,000.00	0.00	37,000.00	-77.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			163,000.00	44,490.00	207,490.00	37,000.00	0.00	37,000.00	-82.2%
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	3,208,305.00	3,208,305.00	0.00	3,198,277.00	3,198,277.00	-0.3%
Payments to County Offices		7142	424,720.00	0.00	424,720.00	390,817.00	0.00	390,817.00	-8.0%
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	1,006,699.00	0.00	1,006,699.00	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	866,927.00	866,927.00	0.00	853,479.00	853,479.00	-1.6%
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	60,561.00	0.00	60,561.00	50,868.00	0.00	50,868.00	-16.0%
Other Debt Service - Principal		7439	326,174.00	0.00	326,174.00	335,867.00	0.00	335,867.00	3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,818,154.00	4,075,232.00	5,893,386.00	777,552.00	4,051,756.00	4,829,308.00	-18.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(392,672.00)	392,672.00	0.00	(378,476.00)	378,476.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(519,031.00)	0.00	(519,031.00)	(599,483.00)	0.00	(599,483.00)	15.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(911,703.00)	392,672.00	(519,031.00)	(977,959.00)	378,476.00	(599,483.00)	15.5%
TOTAL, EXPENDITURES			107,957,513.00	47,462,293.00	155,419,806.00	108,401,274.00	46,925,427.00	155,326,701.00	-0.1%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	200,000.00	0.00	200,000.00	300,000.00	0.00	300,000.00	50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	200,000.00	300,000.00	0.00	300,000.00	50.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	104,000.00	0.00	104,000.00	104,000.00	0.00	104,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	972,063.00	972,063.00	0.00	1,014,664.00	1,014,664.00	4.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			104,000.00	972,063.00	1,076,063.00	104,000.00	1,014,664.00	1,118,664.00	4.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(18,668,315.00)	18,668,315.00	0.00	(18,570,949.00)	18,570,949.00	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			(18,668,315.00)	18,668,315.00	0.00	(18,570,949.00)	18,570,949.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(18,572,315.00)	17,696,252.00	(876,063.00)	(18,374,949.00)	17,556,285.00	(818,664.00)	-6.6%

Description			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	121,034,697.00	0.00	121,034,697.00	122,727,839.00	0.00	122,727,839.00	1.4%
2) Federal Revenue		8100-8299	0.00	7,164,266.00	7,164,266.00	1,926,661.00	6,877,841.00	8,804,502.00	22.9%
3) Other State Revenue		8300-8599	3,325,261.00	16,334,147.00	19,659,408.00	2,270,825.00	17,380,336.00	19,651,161.00	0.0%
4) Other Local Revenue		8600-8799	1,829,329.00	5,036,195.00	6,865,524.00	779,600.00	4,985,497.00	5,765,097.00	-16.0%
5) TOTAL, REVENUES			126,189,287.00	28,534,608.00	154,723,895.00	127,704,925.00	29,243,674.00	156,948,599.00	1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		69,958,844.00	32,206,519.00	102,165,363.00	70,618,860.00	31,087,270.00	101,706,130.00	-0.4%
2) Instruction - Related Services	2000-2999		11,529,550.00	3,280,451.00	14,810,001.00	12,210,111.00	3,225,439.00	15,435,550.00	4.2%
3) Pupil Services	3000-3999		6,774,464.00	2,867,200.00	9,641,664.00	6,256,602.00	3,599,917.00	9,856,519.00	2.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,709,014.00	474,481.00	8,183,495.00	8,060,792.00	639,476.00	8,700,268.00	6.3%
8) Plant Services	8000-8999		10,167,487.00	4,558,410.00	14,725,897.00	10,477,357.00	4,321,569.00	14,798,926.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,818,154.00	4,075,232.00	5,893,386.00	777,552.00	4,051,756.00	4,829,308.00	-18.1%
10) TOTAL, EXPENDITURES			107,957,513.00	47,462,293.00	155,419,806.00	108,401,274.00	46,925,427.00	155,326,701.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,231,774.00	(18,927,685.00)	(695,911.00)	19,303,651.00	(17,681,753.00)	1,621,898.00	-333.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	200,000.00	0.00	200,000.00	300,000.00	0.00	300,000.00	50.0%
b) Transfers Out		7600-7629	104,000.00	972,063.00	1,076,063.00	104,000.00	1,014,664.00	1,118,664.00	4.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,668,315.00)	18,668,315.00	0.00	(18,570,949.00)	18,570,949.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,572,315.00)	17,696,252.00	(876,063.00)	(18,374,949.00)	17,556,285.00	(818,664.00)	-6.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(340,541.00)	(1,231,433.00)	(1,571,974.00)	928,702.00	(125,468.00)	803,234.00	-151.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,057,794.11	5,905,246.24	28,963,040.35	22,456,359.78	4,934,706.57	27,391,066.35	-5.4%
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)			23,057,794.11	5,905,246.24	28,963,040.35	22,456,359.78	4,934,706.57	27,391,066.35	-5.4%
d) Other Restatements		9795	(260,893.33)	260,893.33	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,796,900.78	6,166,139.57	28,963,040.35	22,456,359.78	4,934,706.57	27,391,066.35	-5.4%
2) Ending Balance, June 30 (E + F1e)			22,456,359.78	4,934,706.57	27,391,066.35	23,385,061.78	4,809,238.57	28,194,300.35	2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	1,468,701.00	0.00	1,468,701.00	732,436.00	0.00	732,436.00	-50.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,934,706.57	4,934,706.57	0.00	4,809,238.57	4,809,238.57	-2.5%
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	775,143.00	0.00	775,143.00	533,566.00	0.00	533,566.00	-31.2%
Site Saturday Incentive	0000	9780				533,566.00		533,566.00	
Site Saturday Incentive	0000	9780	375,143.00		375,143.00				
Textbook	0000	9780	400,000.00		400,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,694,877.00	0.00	4,694,877.00	4,693,361.00	0.00	4,693,361.00	0.0%
Unassigned/Unappropriated Amount		9790	15,432,638.78	0.00	15,432,638.78	17,340,698.78	0.00	17,340,698.78	12.4%



Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	573,616.43	508,661.43
6300	Lottery: Instructional Materials	319,555.57	550,437.57
6500	Special Education	1,817,482.92	1,887,482.92
6512	Special Ed: Mental Health Services	137,703.66	137,703.66
7311	Classified School Employee Professional Development Block Grant	46,011.04	0.04
7388	SB 117 COVID-19 LEA Response Funds	184,528.00	184,528.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	95,237.00	453,335.00
9010	Other Restricted Local	1,760,571.95	1,087,089.95
Total, Restricted Balance		4,934,706.57	4,809,238.57

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,674,150.00	17,626,188.00	-0.3%
3) Other State Revenue		8300-8599	42,048,385.00	41,443,499.00	-1.4%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	0.0%
5) TOTAL, REVENUES			59,726,035.00	59,073,187.00	-1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	59,722,535.00	59,069,687.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,722,535.00	59,069,687.00	-1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,500.00	3,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,500.00	3,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,500.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,500.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,500.00	New
2) Ending Balance, June 30 (E + F1e)			3,500.00	7,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,500.00	7,000.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	17,674,150.00	17,626,188.00	-0.3%
TOTAL, FEDERAL REVENUE			17,674,150.00	17,626,188.00	-0.3%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	36,676,881.00	36,071,995.00	-1.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,371,504.00	5,371,504.00	0.0%
TOTAL, OTHER STATE REVENUE			42,048,385.00	41,443,499.00	-1.4%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	3,500.00	3,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	3,500.00	0.0%
TOTAL, REVENUES			59,726,035.00	59,073,187.00	-1.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	23,045,654.00	22,997,692.00	-0.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	36,676,881.00	36,071,995.00	-1.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,722,535.00	59,069,687.00	-1.1%
TOTAL, EXPENDITURES			59,722,535.00	59,069,687.00	-1.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,674,150.00	17,626,188.00	-0.3%
3) Other State Revenue		8300-8599	42,048,385.00	41,443,499.00	-1.4%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	0.0%
5) TOTAL, REVENUES			59,726,035.00	59,073,187.00	-1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	59,722,535.00	59,069,687.00	-1.1%
10) TOTAL, EXPENDITURES			59,722,535.00	59,069,687.00	-1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,500.00	3,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,500.00	3,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,500.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,500.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,500.00	New
2) Ending Balance, June 30 (E + F1e)			3,500.00	7,000.00	100.0%
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	3,500.00	7,000.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	394,499.00	360,720.00	-8.6%
3) Other State Revenue		8300-8599	3,729,033.00	1,803,973.00	-51.6%
4) Other Local Revenue		8600-8799	565,030.00	580,000.00	2.6%
5) TOTAL, REVENUES			4,688,562.00	2,744,693.00	-41.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,420,852.00	1,470,266.00	3.5%
2) Classified Salaries		2000-2999	755,116.00	879,917.00	16.5%
3) Employee Benefits		3000-3999	865,110.00	984,943.00	13.9%
4) Books and Supplies		4000-4999	253,392.00	285,820.00	12.8%
5) Services and Other Operating Expenditures		5000-5999	693,130.00	655,200.00	-5.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	159,226.00	186,988.00	17.4%
9) TOTAL, EXPENDITURES			4,146,826.00	4,463,134.00	7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			541,736.00	(1,718,441.00)	-417.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			541,736.00	(1,718,441.00)	-417.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,086,932.77	3,628,668.77	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,086,932.77	3,628,668.77	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,086,932.77	3,628,668.77	17.5%
2) Ending Balance, June 30 (E + F1e)			3,628,668.77	1,910,227.77	-47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,566,205.11	1,847,764.11	-48.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	62,463.66	62,463.66	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	33,779.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	360,720.00	360,720.00	0.0%
TOTAL, FEDERAL REVENUE			394,499.00	360,720.00	-8.6%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,497,500.00	1,572,440.00	-55.0%
All Other State Revenue	All Other	8590	231,533.00	231,533.00	0.0%
TOTAL, OTHER STATE REVENUE			3,729,033.00	1,803,973.00	-51.6%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
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					
Adult Education Fees		8671	505,230.00	517,500.00	2.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	59,800.00	62,500.00	4.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>565,030.00</b>	<b>580,000.00</b>	<b>2.6%</b>
<b>TOTAL, REVENUES</b>			<b>4,688,562.00</b>	<b>2,744,693.00</b>	<b>-41.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	968,454.00	986,650.00	1.9%
Certificated Pupil Support Salaries		1200	211,540.00	216,794.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	202,858.00	221,822.00	9.3%
Other Certificated Salaries		1900	38,000.00	45,000.00	18.4%
TOTAL, CERTIFICATED SALARIES			1,420,852.00	1,470,266.00	3.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	206,608.00	211,643.00	2.4%
Classified Support Salaries		2200	152,614.00	182,538.00	19.6%
Classified Supervisors' and Administrators' Salaries		2300	82,044.00	107,794.00	31.4%
Clerical, Technical and Office Salaries		2400	301,850.00	364,942.00	20.9%
Other Classified Salaries		2900	12,000.00	13,000.00	8.3%
TOTAL, CLASSIFIED SALARIES			755,116.00	879,917.00	16.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	173,295.00	172,717.00	-0.3%
PERS		3201-3202	168,041.00	204,035.00	21.4%
OASDI/Medicare/Alternative		3301-3302	100,694.00	109,960.00	9.2%
Health and Welfare Benefits		3401-3402	389,109.00	461,560.00	18.6%
Unemployment Insurance		3501-3502	1,163.00	1,225.00	5.3%
Workers' Compensation		3601-3602	21,760.00	23,502.00	8.0%
OPEB, Allocated		3701-3702	5,285.00	6,073.00	14.9%
OPEB, Active Employees		3751-3752	1,561.00	1,534.00	-1.7%
Other Employee Benefits		3901-3902	4,202.00	4,337.00	3.2%
TOTAL, EMPLOYEE BENEFITS			865,110.00	984,943.00	13.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	203,209.00	252,820.00	24.4%
Noncapitalized Equipment		4400	30,183.00	13,000.00	-56.9%
TOTAL, BOOKS AND SUPPLIES			253,392.00	285,820.00	12.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	45,100.00	53,500.00	18.6%
Dues and Memberships		5300	3,200.00	3,200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	155,219.00	157,000.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,961.00	6,000.00	0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,800.00	4,000.00	-16.7%
Professional/Consulting Services and Operating Expenditures		5800	477,000.00	420,000.00	-11.9%
Communications		5900	1,850.00	11,500.00	521.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			693,130.00	655,200.00	-5.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%



			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	159,226.00	186,988.00	17.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			159,226.00	186,988.00	17.4%
TOTAL, EXPENDITURES			4,146,826.00	4,463,134.00	7.6%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	394,499.00	360,720.00	-8.6%
3) Other State Revenue		8300-8599	3,729,033.00	1,803,973.00	-51.6%
4) Other Local Revenue		8600-8799	565,030.00	580,000.00	2.6%
5) TOTAL, REVENUES			4,688,562.00	2,744,693.00	-41.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,114,766.00	2,146,618.00	1.5%
2) Instruction - Related Services	2000-2999		1,179,203.00	1,373,978.00	16.5%
3) Pupil Services	3000-3999		298,376.00	299,072.00	0.2%
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		159,226.00	186,988.00	17.4%
8) Plant Services	8000-8999		395,255.00	456,478.00	15.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,146,826.00	4,463,134.00	7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			541,736.00	(1,718,441.00)	-417.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			541,736.00	(1,718,441.00)	-417.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,086,932.77	3,628,668.77	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,086,932.77	3,628,668.77	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,086,932.77	3,628,668.77	17.5%
2) Ending Balance, June 30 (E + F1e)			3,628,668.77	1,910,227.77	-47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,566,205.11	1,847,764.11	-48.2%
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	62,463.66	62,463.66	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5810	Other Restricted Federal	234,912.16	274,912.16
6371	CalWORKs for ROCP or Adult Education	696,430.00	907,963.00
6391	Adult Education Program	2,583,785.51	597,378.51
9010	Other Restricted Local	51,077.44	67,510.44
Total, Restricted Balance		3,566,205.11	1,847,764.11

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	256,360.00	256,360.00	0.0%
3) Other State Revenue		8300-8599	1,761,433.00	1,761,433.00	0.0%
4) Other Local Revenue		8600-8799	1,296,795.00	1,380,502.00	6.5%
5) TOTAL, REVENUES			3,314,588.00	3,398,295.00	2.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	841,557.00	871,638.00	3.6%
2) Classified Salaries		2000-2999	1,071,249.00	1,169,137.00	9.1%
3) Employee Benefits		3000-3999	701,444.00	740,823.00	5.6%
4) Books and Supplies		4000-4999	317,035.00	261,871.00	-17.4%
5) Services and Other Operating Expenditures		5000-5999	152,969.00	108,083.00	-29.3%
6) Capital Outlay		6000-6999	15,495.00	16,000.00	3.3%
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	91,575.00	102,412.00	11.8%
9) TOTAL, EXPENDITURES			3,191,324.00	3,269,964.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			123,264.00	128,331.00	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,130.00	54,263.00	-59.8%
b) Transfers Out		7600-7629	335,130.00	354,263.00	5.7%
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			(200,000.00)	(300,000.00)	50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(76,736.00)	(171,669.00)	123.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,041,618.77	964,882.77	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,618.77	964,882.77	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,618.77	964,882.77	-7.4%
2) Ending Balance, June 30 (E + F1e)			964,882.77	793,213.77	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	964,882.77	793,213.77	-17.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	256,360.00	256,360.00	0.0%
TOTAL, FEDERAL REVENUE			256,360.00	256,360.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	1,761,433.00	1,761,433.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,761,433.00	1,761,433.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	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					
Child Development Parent Fees		8673	34,741.00	34,741.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,260,940.00	1,345,761.00	6.7%
Other Local Revenue					
All Other Local Revenue		8699	1,114.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,296,795.00	1,380,502.00	6.5%
TOTAL, REVENUES			3,314,588.00	3,398,295.00	2.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	642,829.00	671,689.00	4.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	198,728.00	199,949.00	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			841,557.00	871,638.00	3.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	106.00	105.00	-0.9%
Classified Support Salaries		2200	91,735.00	92,628.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	70,184.00	70,479.00	0.4%
Clerical, Technical and Office Salaries		2400	111,361.00	111,194.00	-0.1%
Other Classified Salaries		2900	797,863.00	894,731.00	12.1%
TOTAL, CLASSIFIED SALARIES			1,071,249.00	1,169,137.00	9.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	143,598.00	137,984.00	-3.9%
PERS		3201-3202	143,664.00	157,763.00	9.8%
OASDI/Medicare/Alternative		3301-3302	101,957.00	108,797.00	6.7%
Health and Welfare Benefits		3401-3402	287,489.00	310,221.00	7.9%
Unemployment Insurance		3501-3502	958.00	1,013.00	5.7%
Workers' Compensation		3601-3602	19,128.00	20,408.00	6.7%
OPEB, Allocated		3701-3702	2,678.00	4,490.00	67.7%
OPEB, Active Employees		3751-3752	1,972.00	147.00	-92.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			701,444.00	740,823.00	5.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	261,563.00	207,371.00	-20.7%
Noncapitalized Equipment		4400	55,472.00	54,500.00	-1.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			317,035.00	261,871.00	-17.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,689.00	7,480.00	59.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	16,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,051.00	2,600.00	-14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,772.00	28,692.00	-32.9%
Professional/Consulting Services and Operating Expenditures		5800	67,894.00	40,691.00	-40.1%
Communications		5900	7,063.00	1,120.00	-84.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,969.00	108,083.00	-29.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	15,495.00	16,000.00	3.3%
TOTAL, CAPITAL OUTLAY			15,495.00	16,000.00	3.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	91,575.00	102,412.00	11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			91,575.00	102,412.00	11.8%
TOTAL, EXPENDITURES			3,191,324.00	3,269,964.00	2.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	135,130.00	54,263.00	-59.8%
(a) TOTAL, INTERFUND TRANSFERS IN			135,130.00	54,263.00	-59.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	335,130.00	354,263.00	5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			335,130.00	354,263.00	5.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(200,000.00)	(300,000.00)	50.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	256,360.00	256,360.00	0.0%
3) Other State Revenue		8300-8599	1,761,433.00	1,761,433.00	0.0%
4) Other Local Revenue		8600-8799	1,296,795.00	1,380,502.00	6.5%
5) TOTAL, REVENUES			3,314,588.00	3,398,295.00	2.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,764,055.00	1,743,813.00	-1.1%
2) Instruction - Related Services	2000-2999		250,939.00	258,232.00	2.9%
3) Pupil Services	3000-3999		967,717.00	1,044,954.00	8.0%
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		91,575.00	102,412.00	11.8%
8) Plant Services	8000-8999		117,038.00	120,553.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,191,324.00	3,269,964.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			123,264.00	128,331.00	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,130.00	54,263.00	-59.8%
b) Transfers Out		7600-7629	335,130.00	354,263.00	5.7%
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			(200,000.00)	(300,000.00)	50.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(76,736.00)	(171,669.00)	123.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,041,618.77	964,882.77	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,618.77	964,882.77	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,618.77	964,882.77	-7.4%
2) Ending Balance, June 30 (E + F1e)			964,882.77	793,213.77	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	964,882.77	793,213.77	-17.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	283,523.56	283,523.56
9010	Other Restricted Local	681,359.21	509,690.21
Total, Restricted Balance		964,882.77	793,213.77

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,647,100.00	4,663,800.00	27.9%
3) Other State Revenue		8300-8599	261,600.00	340,100.00	30.0%
4) Other Local Revenue		8600-8799	725,248.00	868,600.00	19.8%
5) TOTAL, REVENUES			4,633,948.00	5,872,500.00	26.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,371,015.00	2,422,600.00	2.2%
3) Employee Benefits		3000-3999	865,698.00	867,226.00	0.2%
4) Books and Supplies		4000-4999	2,290,986.00	2,624,200.00	14.5%
5) Services and Other Operating Expenditures		5000-5999	192,940.00	268,100.00	39.0%
6) Capital Outlay		6000-6999	0.00	300,000.00	New
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	268,230.00	310,083.00	15.6%
9) TOTAL, EXPENDITURES			5,988,869.00	6,792,209.00	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,354,921.00)	(919,709.00)	-32.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	104,000.00	104,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,000.00	104,000.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,250,921.00)	(815,709.00)	-34.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,234,479.32	4,983,558.32	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,234,479.32	4,983,558.32	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,234,479.32	4,983,558.32	-20.1%
2) Ending Balance, June 30 (E + F1e)			4,983,558.32	4,167,849.32	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,826,511.21	3,906,802.21	-19.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	157,047.11	261,047.11	66.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,647,100.00	4,663,800.00	27.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,647,100.00	4,663,800.00	27.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	261,600.00	340,100.00	30.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			261,600.00	340,100.00	30.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.0%
Food Service Sales		8634	591,400.00	734,800.00	24.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	111,848.00	111,800.00	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	20,000.00	20,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			725,248.00	868,600.00	19.8%
TOTAL, REVENUES			4,633,948.00	5,872,500.00	26.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,828,815.00	1,880,400.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	315,900.00	315,900.00	0.0%
Clerical, Technical and Office Salaries		2400	226,300.00	226,300.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,371,015.00	2,422,600.00	2.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	335,893.00	336,000.00	0.0%
OASDI/Medicare/Alternative		3301-3302	190,136.00	190,500.00	0.2%
Health and Welfare Benefits		3401-3402	301,607.00	301,700.00	0.0%
Unemployment Insurance		3501-3502	1,670.00	1,800.00	7.8%
Workers' Compensation		3601-3602	23,710.00	24,226.00	2.2%
OPEB, Allocated		3701-3702	3,416.00	3,600.00	5.4%
OPEB, Active Employees		3751-3752	4,530.00	4,600.00	1.5%
Other Employee Benefits		3901-3902	4,736.00	4,800.00	1.4%
TOTAL, EMPLOYEE BENEFITS			865,698.00	867,226.00	0.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	265,200.00	270,900.00	2.1%
Noncapitalized Equipment		4400	51,824.00	37,300.00	-28.0%
Food		4700	1,973,962.00	2,316,000.00	17.3%
TOTAL, BOOKS AND SUPPLIES			2,290,986.00	2,624,200.00	14.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,747.00	8,700.00	51.4%
Dues and Memberships		5300	1,192.00	1,200.00	0.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,160.00	41,400.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,260.00	45,500.00	2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,614.00)	(11,900.00)	-55.3%
Professional/Consulting Services and Operating Expenditures		5800	126,200.00	182,200.00	44.4%
Communications		5900	995.00	1,000.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,940.00	268,100.00	39.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	300,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	300,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	268,230.00	310,083.00	15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			268,230.00	310,083.00	15.6%
TOTAL, EXPENDITURES			5,988,869.00	6,792,209.00	13.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	104,000.00	104,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			104,000.00	104,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			104,000.00	104,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,647,100.00	4,663,800.00	27.9%
3) Other State Revenue		8300-8599	261,600.00	340,100.00	30.0%
4) Other Local Revenue		8600-8799	725,248.00	868,600.00	19.8%
5) TOTAL, REVENUES			4,633,948.00	5,872,500.00	26.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,679,479.00	6,440,726.00	13.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		268,230.00	310,083.00	15.6%
8) Plant Services	8000-8999		41,160.00	41,400.00	0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,988,869.00	6,792,209.00	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,354,921.00)	(919,709.00)	-32.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	104,000.00	104,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,000.00	104,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,250,921.00)	(815,709.00)	-34.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,234,479.32	4,983,558.32	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,234,479.32	4,983,558.32	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,234,479.32	4,983,558.32	-20.1%
2) Ending Balance, June 30 (E + F1e)			4,983,558.32	4,167,849.32	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,826,511.21	3,906,802.21	-19.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	157,047.11	261,047.11	66.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	4,578,499.27	3,518,890.27
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	248,011.94	387,911.94
Total, Restricted Balance		4,826,511.21	3,906,802.21

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	389,290.00	389,290.00	0.0%
5) TOTAL, REVENUES			389,290.00	389,290.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	67,249.00	67,249.00	0.0%
3) Employee Benefits		3000-3999	29,949.00	29,949.00	0.0%
4) Books and Supplies		4000-4999	619,712.00	619,712.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,564,131.00	3,866,776.00	8.5%
6) Capital Outlay		6000-6999	2,728,476.00	2,728,476.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	433,477.00	1,892,908.00	336.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,442,994.00	9,205,070.00	23.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,053,704.00)	(8,815,780.00)	25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,053,704.00)	(8,815,780.00)	25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,607,647.01	11,553,943.01	-37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,607,647.01	11,553,943.01	-37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,607,647.01	11,553,943.01	-37.9%
2) Ending Balance, June 30 (E + F1e)			11,553,943.01	2,738,163.01	-76.3%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,553,943.01	2,738,163.01	-76.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	388,790.00	388,790.00	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	500.00	500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			389,290.00	389,290.00	0.0%
TOTAL, REVENUES			389,290.00	389,290.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	8,986.00	8,986.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	27,516.00	27,516.00	0.0%
Clerical, Technical and Office Salaries		2400	30,747.00	30,747.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			67,249.00	67,249.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,852.00	13,852.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,144.00	5,144.00	0.0%
Health and Welfare Benefits		3401-3402	10,151.00	10,151.00	0.0%
Unemployment Insurance		3501-3502	33.00	33.00	0.0%
Workers' Compensation		3601-3602	672.00	672.00	0.0%
OPEB, Allocated		3701-3702	59.00	59.00	0.0%
OPEB, Active Employees		3751-3752	38.00	38.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,949.00	29,949.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	340,909.00	340,909.00	0.0%
Noncapitalized Equipment		4400	278,803.00	278,803.00	0.0%
TOTAL, BOOKS AND SUPPLIES			619,712.00	619,712.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,356.00	35,356.00	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	3,528,775.00	3,831,420.00	8.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,564,131.00</b>	<b>3,866,776.00</b>	<b>8.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	32,357.00	32,357.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,656,987.00	2,656,987.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,132.00	39,132.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,728,476.00</b>	<b>2,728,476.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	17,912.00	45,869.00	156.1%
Other Debt Service - Principal		7439	415,565.00	1,847,039.00	344.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>433,477.00</b>	<b>1,892,908.00</b>	<b>336.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,442,994.00</b>	<b>9,205,070.00</b>	<b>23.7%</b>

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



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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	389,290.00	389,290.00	0.0%
5) TOTAL, REVENUES			389,290.00	389,290.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,009,517.00	7,312,162.00	4.3%
9) Other Outgo	9000-9999	Except 7600-7699	433,477.00	1,892,908.00	336.7%
10) TOTAL, EXPENDITURES			7,442,994.00	9,205,070.00	23.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,053,704.00)	(8,815,780.00)	25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,053,704.00)	(8,815,780.00)	25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,607,647.01	11,553,943.01	-37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,607,647.01	11,553,943.01	-37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,607,647.01	11,553,943.01	-37.9%
2) Ending Balance, June 30 (E + F1e)			11,553,943.01	2,738,163.01	-76.3%
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		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	11,553,943.01	2,738,163.01	-76.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	378,324.00	175,000.00	-53.7%
5) TOTAL, REVENUES			378,324.00	175,000.00	-53.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,500.00	1,500.00	0.0%
3) Employee Benefits		3000-3999	393.00	393.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	209,599.00	120,000.00	-42.7%
6) Capital Outlay		6000-6999	541,883.00	1,080,000.00	99.3%
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			753,375.00	1,201,893.00	59.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(375,051.00)	(1,026,893.00)	173.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(375,051.00)	(1,026,893.00)	173.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,658,192.90	1,283,141.90	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,192.90	1,283,141.90	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,192.90	1,283,141.90	-22.6%
2) Ending Balance, June 30 (E + F1e)			1,283,141.90	256,248.90	-80.0%
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	801,988.00	95.00	-100.0%
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	481,153.90	256,153.90	-46.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,344.00	25,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	354,980.00	150,000.00	-57.7%
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			378,324.00	175,000.00	-53.7%
TOTAL, REVENUES			378,324.00	175,000.00	-53.7%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,500.00	1,500.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,500.00	1,500.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	170.00	170.00	0.0%
OASDI/Medicare/Alternative		3301-3302	113.00	113.00	0.0%
Health and Welfare Benefits		3401-3402	52.00	52.00	0.0%
Unemployment Insurance		3501-3502	1.00	1.00	0.0%
Workers' Compensation		3601-3602	15.00	15.00	0.0%
OPEB, Allocated		3701-3702	5.00	5.00	0.0%
OPEB, Active Employees		3751-3752	6.00	6.00	0.0%
Other Employee Benefits		3901-3902	31.00	31.00	0.0%
TOTAL, EMPLOYEE BENEFITS			393.00	393.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,713.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	189,886.00	120,000.00	-36.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			209,599.00	120,000.00	-42.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	541,883.00	1,080,000.00	99.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			541,883.00	1,080,000.00	99.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			753,375.00	1,201,893.00	59.5%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	378,324.00	175,000.00	-53.7%
5) TOTAL, REVENUES			378,324.00	175,000.00	-53.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,893.00	1,893.00	0.0%
8) Plant Services	8000-8999		751,482.00	1,200,000.00	59.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			753,375.00	1,201,893.00	59.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(375,051.00)	(1,026,893.00)	173.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(375,051.00)	(1,026,893.00)	173.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,658,192.90	1,283,141.90	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,192.90	1,283,141.90	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,192.90	1,283,141.90	-22.6%
2) Ending Balance, June 30 (E + F1e)			1,283,141.90	256,248.90	-80.0%
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	801,988.00	95.00	-100.0%
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	481,153.90	256,153.90	-46.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	801,988.00	95.00
Total, Restricted Balance		801,988.00	95.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,240,677.00	30,677.00	-97.5%
5) TOTAL, REVENUES			1,240,677.00	30,677.00	-97.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,050,475.00	110,000.00	-89.5%
6) Capital Outlay		6000-6999	478,000.00	990,000.00	107.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,528,475.00	1,100,000.00	-28.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(287,798.00)	(1,069,323.00)	271.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	972,063.00	1,014,664.00	4.4%
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			972,063.00	1,014,664.00	4.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			684,265.00	(54,659.00)	-108.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,556,880.30	2,241,145.30	44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,556,880.30	2,241,145.30	44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,556,880.30	2,241,145.30	44.0%
2) Ending Balance, June 30 (E + F1e)			2,241,145.30	2,186,486.30	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,210,000.00	1,210,000.00	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	1,031,145.30	976,486.30	-5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,677.00	30,677.00	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	1,210,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,240,677.00	30,677.00	-97.5%
TOTAL, REVENUES			1,240,677.00	30,677.00	-97.5%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,050,475.00	110,000.00	-89.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,050,475.00	110,000.00	-89.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	478,000.00	990,000.00	107.1%
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			478,000.00	990,000.00	107.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,528,475.00	1,100,000.00	-28.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	972,063.00	1,014,664.00	4.4%
(a) TOTAL, INTERFUND TRANSFERS IN			972,063.00	1,014,664.00	4.4%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			972,063.00	1,014,664.00	4.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,240,677.00	30,677.00	-97.5%
5) TOTAL, REVENUES			1,240,677.00	30,677.00	-97.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,528,475.00	1,100,000.00	-28.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,528,475.00	1,100,000.00	-28.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(287,798.00)	(1,069,323.00)	271.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	972,063.00	1,014,664.00	4.4%
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			972,063.00	1,014,664.00	4.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			684,265.00	(54,659.00)	-108.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,556,880.30	2,241,145.30	44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,556,880.30	2,241,145.30	44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,556,880.30	2,241,145.30	44.0%
2) Ending Balance, June 30 (E + F1e)			2,241,145.30	2,186,486.30	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,210,000.00	1,210,000.00	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	1,031,145.30	976,486.30	-5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	1,210,000.00	1,210,000.00
Total, Restricted Balance		1,210,000.00	1,210,000.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,698,064.00	12,698,064.00	0.0%
5) TOTAL, REVENUES			12,698,064.00	12,698,064.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,772,464.00	14,772,464.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,772,464.00	14,772,464.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,074,400.00)	(2,074,400.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,074,400.00)	(2,074,400.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,035,269.00	7,960,869.00	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,035,269.00	7,960,869.00	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,035,269.00	7,960,869.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			7,960,869.00	5,886,469.00	-26.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,960,869.00	5,886,469.00	-26.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,960,869.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,960,869.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,960,869.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,202,602.00	12,202,602.00	0.0%
Unsecured Roll		8612	142,079.00	142,079.00	0.0%
Prior Years' Taxes		8613	182,483.00	182,483.00	0.0%
Supplemental Taxes		8614	135,406.00	135,406.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	35,494.00	35,494.00	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			12,698,064.00	12,698,064.00	0.0%
TOTAL, REVENUES			12,698,064.00	12,698,064.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,183,030.00	5,183,030.00	0.0%
Bond Interest and Other Service Charges		7434	9,589,434.00	9,589,434.00	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)			14,772,464.00	14,772,464.00	0.0%
TOTAL, EXPENDITURES			14,772,464.00	14,772,464.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,698,064.00	12,698,064.00	0.0%
5) TOTAL, REVENUES			12,698,064.00	12,698,064.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,772,464.00	14,772,464.00	0.0%
10) TOTAL, EXPENDITURES			14,772,464.00	14,772,464.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,074,400.00)	(2,074,400.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,074,400.00)	(2,074,400.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,035,269.00	7,960,869.00	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,035,269.00	7,960,869.00	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,035,269.00	7,960,869.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			7,960,869.00	5,886,469.00	-26.1%
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	7,960,869.00	5,886,469.00	-26.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,037.50	0.00	-100.0%
5) TOTAL, REVENUES			148,037.50	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,799,488.62	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,799,488.62	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,651,451.12)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,651,451.12)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,651,451.12	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,651,451.12	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,651,451.12	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	148,037.50	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			148,037.50	0.00	-100.0%
TOTAL, REVENUES			148,037.50	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	800,901.32	0.00	-100.0%
Other Debt Service - Principal		7439	17,998,587.30	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,799,488.62	0.00	-100.0%
TOTAL, EXPENDITURES			18,799,488.62	0.00	-100.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148,037.50	0.00	-100.0%
5) TOTAL, REVENUES			148,037.50	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,799,488.62	0.00	-100.0%
10) TOTAL, EXPENDITURES			18,799,488.62	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(18,651,451.12)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,651,451.12)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,651,451.12	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,651,451.12	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,651,451.12	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,911,569.00	20,298,975.00	7.3%
5) TOTAL, REVENUES			18,911,569.00	20,298,975.00	7.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,827,610.00	20,262,226.00	7.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,827,610.00	20,262,226.00	7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			83,959.00	36,749.00	-56.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			83,959.00	36,749.00	-56.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,102,251.01	2,186,210.01	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,102,251.01	2,186,210.01	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,102,251.01	2,186,210.01	4.0%
2) Ending Net Position, June 30 (E + F1e)			2,186,210.01	2,222,959.01	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,186,210.01	2,222,959.01	1.7%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	63,100.00	63,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,603,999.00	19,998,573.00	7.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	244,470.00	237,302.00	-2.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,911,569.00	20,298,975.00	7.3%
TOTAL, REVENUES			18,911,569.00	20,298,975.00	7.3%

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	18,820,635.00	20,255,251.00	7.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,975.00	6,975.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,827,610.00	20,262,226.00	7.6%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			18,827,610.00	20,262,226.00	7.6%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,911,569.00	20,298,975.00	7.3%
5) TOTAL, REVENUES			18,911,569.00	20,298,975.00	7.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		18,827,610.00	20,262,226.00	7.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			18,827,610.00	20,262,226.00	7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			83,959.00	36,749.00	-56.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			83,959.00	36,749.00	-56.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,102,251.01	2,186,210.01	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,102,251.01	2,186,210.01	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,102,251.01	2,186,210.01	4.0%
2) Ending Net Position, June 30 (E + F1e)			2,186,210.01	2,222,959.01	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,186,210.01	2,222,959.01	1.7%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Net Position		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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,186.86	11,186.86	11,272.70	11,086.86	11,086.86	11,186.86
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,186.86	11,186.86	11,272.70	11,086.86	11,086.86	11,186.86
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	36.57	36.57	36.57	36.57	36.57	36.57
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	36.57	36.57	36.57	36.57	36.57	36.57
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,223.43	11,223.43	11,309.27	11,123.43	11,123.43	11,223.43
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			29,014,545.30	24,765,065.37	28,137,496.99	27,251,077.24	24,705,915.52	26,762,875.86	29,070,530.92	17,930,066.17
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,776,184.00	3,776,184.00	11,543,147.00	6,797,131.00	6,797,131.00	11,543,147.00	6,797,131.00	6,603,537.00
Property Taxes	8020-8079		243,741.42	331,783.08	432,965.05	0.00	275,574.99	5,819,586.44	2,038,958.68	826,046.94
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		231,361.36	302,539.66	(900.33)	819,873.45	1,995,647.09	126,190.42	(2,674,280.69)	45,794.94
Other State Revenue	8300-8599		2,840,069.00	2,145,321.32	2,004,861.69	421,374.75	5,283,567.58	(2,846,340.80)	(4,301,081.75)	4,727,480.00
Other Local Revenue	8600-8799		32,996.30	20,249.56	31,581.25	70,642.66	239,668.96	62,276.55	711,509.97	119,815.16
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,124,352.08	6,576,077.62	14,011,654.66	8,109,021.86	14,591,589.62	14,704,859.61	2,572,237.21	12,322,674.04
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		20,734.33	605,991.61	5,836,282.00	5,840,251.00	5,974,515.00	5,974,515.00	5,974,515.00	5,974,515.00
Classified Salaries	2000-2999		800,782.03	1,492,684.14	1,962,546.00	1,856,523.00	1,984,151.00	1,984,151.00	1,984,151.00	1,984,151.00
Employee Benefits	3000-3999		231,239.76	510,939.08	2,171,614.04	3,305,789.27	3,278,290.30	3,286,381.07	3,270,667.71	3,361,622.24
Books and Supplies	4000-4999		43,522.60	362,288.30	1,005,659.59	439,296.56	351,743.50	241,411.66	392,924.89	264,869.85
Services	5000-5999		193,575.99	710,161.47	1,443,559.99	427,544.45	2,809,956.60	1,366,019.90	246,009.46	1,411,612.62
Capital Outlay	6000-6599		0.00	0.00	0.00	37,000.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	20,362.59	9,296.41	72,642.13	207,563.58	20,799.08	43,129.44	155,473.10
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,289,854.71	3,702,427.19	12,428,958.03	11,979,046.41	14,606,219.98	12,873,277.71	11,911,397.50	13,152,243.81
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	5,916,888.00	32,650.96	751,381.19	439,248.97	791,734.10	1,169,780.30	56,090.07	2,870,537.48	68,156.60
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		5,916,888.00	32,650.96	751,381.19	439,248.97	791,734.10	1,169,780.30	56,090.07	2,870,537.48	68,156.60
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(17,800,315.00)	10,116,628.26	252,600.00	2,908,365.35	(533,128.73)	(901,810.40)	(419,983.09)	4,671,841.94	(1,452,352.60)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(17,800,315.00)	10,116,628.26	252,600.00	2,908,365.35	(533,128.73)	(901,810.40)	(419,983.09)	4,671,841.94	(1,452,352.60)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		23,717,203.00	(10,083,977.30)	498,781.19	(2,469,116.38)	1,324,862.83	2,071,590.70	476,073.16	(1,801,304.46)	1,520,509.20
E. NET INCREASE/DECREASE (B - C + D)			(4,249,479.93)	3,372,431.62	(886,419.75)	(2,545,161.72)	2,056,960.34	2,307,655.06	(11,140,464.75)	690,939.43
F. ENDING CASH (A + E)			24,765,065.37	28,137,496.99	27,251,077.24	24,705,915.52	26,762,875.86	29,070,530.92	17,930,066.17	18,621,005.60
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		18,621,005.60	19,509,340.72	16,796,419.34	5,979,282.61				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,349,553.00	4,952,653.00	0.00	0.00	19,599,973.00		93,535,771.00	93,535,771.00
Property Taxes	8020-8079	205,493.96	4,090,384.17	2,639,178.36	12,288,354.91	0.00		29,192,068.00	29,192,068.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	1,869,979.59	641,697.72	1,730.00	205,072.54	5,239,796.25		8,804,502.00	8,804,502.00
Other State Revenue	8300-8599	3,176,397.20	(5,340,180.95)	42,562.76	5,467,480.00	6,029,650.20		19,651,161.00	19,651,161.00
Other Local Revenue	8600-8799	60,899.03	73,582.49	97,481.77	561,471.08	3,682,922.22		5,765,097.00	5,765,097.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	300,000.00	0.00		300,000.00	300,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		16,662,322.78	4,418,136.43	2,780,952.89	18,822,378.53	34,552,341.67	0.00	157,248,599.00	157,248,599.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,974,515.00	5,974,515.00	6,586,614.00	13,173,228.00	(2,005,074.94)		65,905,116.00	65,905,116.00
Classified Salaries	2000-2999	1,984,151.00	1,984,151.00	1,872,412.00	1,872,412.00	151,049.83		21,913,315.00	21,913,315.00
Employee Benefits	3000-3999	3,436,789.82	3,360,477.47	3,328,711.47	5,870,644.47	5,307,872.30		40,721,039.00	40,721,039.00
Books and Supplies	4000-4999	406,560.34	241,975.55	193,501.84	640,382.53	1,864,240.79		6,448,378.00	6,448,378.00
Services	5000-5999	2,059,295.94	(1,828,213.82)	1,689,323.32	2,803,249.15	2,739,932.93		16,072,028.00	16,072,028.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		37,000.00	37,000.00
Other Outgo	7000-7499	134,302.62	121,428.44	389,861.48	(319,180.43)	3,374,146.56		4,229,825.00	4,229,825.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,118,664.00	0.00		1,118,664.00	1,118,664.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		13,995,614.72	9,854,333.64	14,060,424.11	25,159,399.72	11,432,167.47	0.00	156,445,365.00	156,445,365.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	61,782.37	51,203.50	15,682.86	0.00	(18,251,417.40)		(11,943,169.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		61,782.37	51,203.50	15,682.86	0.00	(18,251,417.40)	0.00	(11,943,169.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,840,155.31	(2,672,072.33)	(446,651.63)	0.00	(12,192,254.08)		1,171,338.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,840,155.31	(2,672,072.33)	(446,651.63)	0.00	(12,192,254.08)	0.00	1,171,338.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,778,372.94)	2,723,275.83	462,334.49	0.00	(6,059,163.32)	0.00	(13,114,507.00)	
E. NET INCREASE/DECREASE (B - C + D)		888,335.12	(2,712,921.38)	(10,817,136.73)	(6,337,021.19)	17,061,010.88	0.00	(12,311,273.00)	803,234.00
F. ENDING CASH (A + E)		19,509,340.72	16,796,419.34	5,979,282.61	(357,738.58)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,703,272.30	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			(357,738.58)	12,555,720.49	15,879,753.11	14,812,104.36	12,002,142.64	13,868,514.30	15,983,350.91	4,575,486.16
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,727,785.00	3,727,785.00	11,456,030.00	6,710,014.00	6,710,014.00	11,456,030.00	6,710,014.00	6,433,283.00
Property Taxes	8020-8079		243,741.42	331,783.08	432,965.05	0.00	275,574.99	5,819,586.44	2,038,958.68	826,046.94
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		231,361.36	302,539.66	(900.33)	819,873.45	1,995,647.09	126,190.42	(2,674,280.69)	45,794.94
Other State Revenue	8300-8599		2,840,069.00	2,145,321.32	2,004,861.69	421,374.75	5,283,567.58	(2,850,661.80)	(4,301,081.75)	4,727,480.00
Other Local Revenue	8600-8799		32,996.30	20,249.56	31,581.25	70,642.66	239,668.96	62,276.55	711,509.97	119,815.16
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,075,953.08	6,527,678.62	13,924,537.66	8,021,904.86	14,504,472.62	14,613,421.61	2,485,120.21	12,152,420.04
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		20,734.33	605,991.61	5,894,645.00	5,898,653.00	6,034,260.00	6,034,260.00	6,034,260.00	6,034,260.00
Classified Salaries	2000-2999		800,782.03	1,492,684.14	1,982,171.00	1,875,088.00	2,003,992.00	2,003,992.00	2,003,992.00	2,003,992.00
Employee Benefits	3000-3999		231,239.76	510,939.08	2,187,738.04	3,406,505.27	3,378,987.30	3,387,078.07	3,371,364.71	3,462,076.24
Books and Supplies	4000-4999		43,522.60	362,288.30	1,005,659.59	439,296.56	351,743.50	241,411.66	392,924.89	264,869.85
Services	5000-5999		193,575.99	710,161.47	1,443,559.99	427,544.45	2,809,956.60	1,366,019.90	246,009.46	1,411,612.62
Capital Outlay	6000-6599		0.00	0.00	0.00	37,000.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	20,362.59	9,296.41	72,642.13	207,563.58	20,799.08	43,129.44	155,275.10
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,289,854.71	3,702,427.19	12,523,070.03	12,156,729.41	14,786,502.98	13,053,560.71	12,091,680.50	13,332,085.81
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	17,860,057.00	17,243,988.96	751,381.19	439,248.97	791,734.10	1,169,780.30	56,090.07	2,870,537.48	68,156.60
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		17,860,057.00	17,243,988.96	751,381.19	439,248.97	791,734.10	1,169,780.30	56,090.07	2,870,537.48	68,156.60
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(16,628,977.00)	10,116,628.26	252,600.00	2,908,365.35	(533,128.73)	(978,621.72)	(498,885.64)	4,671,841.94	(1,452,352.60)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(16,628,977.00)	10,116,628.26	252,600.00	2,908,365.35	(533,128.73)	(978,621.72)	(498,885.64)	4,671,841.94	(1,452,352.60)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		34,489,034.00	7,127,360.70	498,781.19	(2,469,116.38)	1,324,862.83	2,148,402.02	554,975.71	(1,801,304.46)	1,520,509.20
E. NET INCREASE/DECREASE (B - C + D)			12,913,459.07	3,324,032.62	(1,067,648.75)	(2,809,961.72)	1,866,371.66	2,114,836.61	(11,407,864.75)	340,843.43
F. ENDING CASH (A + E)			12,555,720.49	15,879,753.11	14,812,104.36	12,002,142.64	13,868,514.30	15,983,350.91	4,575,486.16	4,916,329.59
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		4,916,329.59	5,454,568.71	2,434,064.33	(8,567,799.27)				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,179,299.00	4,824,962.00	0.00	0.00	19,216,906.00		92,152,122.00	92,152,122.00
Property Taxes	8020-8079	205,493.96	4,090,384.17	2,639,178.36	12,288,354.91	0.00		29,192,068.00	29,192,068.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	1,869,979.59	641,697.72	1,730.00	205,072.54	3,313,135.25		6,877,841.00	6,877,841.00
Other State Revenue	8300-8599	3,176,397.20	(5,340,180.95)	42,562.76	5,467,480.00	6,008,122.20		19,625,312.00	19,625,312.00
Other Local Revenue	8600-8799	60,899.03	73,582.49	97,481.77	561,471.08	3,682,922.22		5,765,097.00	5,765,097.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	300,000.00	0.00		300,000.00	300,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		16,492,068.78	4,290,445.43	2,780,952.89	18,822,378.53	32,221,085.67	0.00	153,912,440.00	153,912,440.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,034,260.00	6,034,260.00	6,652,481.00	13,304,962.00	(1,896,989.94)		66,686,037.00	66,686,037.00
Classified Salaries	2000-2999	2,003,992.00	2,003,992.00	1,891,136.00	1,891,136.00	216,684.83		22,173,634.00	22,173,634.00
Employee Benefits	3000-3999	3,537,243.82	3,460,931.47	3,428,847.47	6,054,454.47	6,287,086.30		42,704,492.00	42,704,492.00
Books and Supplies	4000-4999	406,560.34	241,975.55	193,501.84	640,382.53	1,864,240.79		6,448,378.00	6,448,378.00
Services	5000-5999	2,059,295.94	(1,828,213.82)	1,689,323.32	2,858,804.15	2,000,121.93		15,387,772.00	15,387,772.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		37,000.00	37,000.00
Other Outgo	7000-7499	134,104.62	121,280.44	389,861.48	(319,180.43)	3,373,697.56		4,228,832.00	4,228,832.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,118,664.00			1,118,664.00	1,118,664.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		14,175,456.72	10,034,225.64	14,245,151.11	25,549,222.72	11,844,841.47	0.00	158,784,809.00	158,784,809.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	61,782.37	51,203.50	15,682.86	0.00	15,785,123.60		39,304,710.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		61,782.37	51,203.50	15,682.86	0.00	15,785,123.60	0.00	39,304,710.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,840,155.31	(2,672,072.33)	(446,651.76)	0.00	(12,192,254.08)		1,015,624.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,840,155.31	(2,672,072.33)	(446,651.76)	0.00	(12,192,254.08)	0.00	1,015,624.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,778,372.94)	2,723,275.83	462,334.62	0.00	27,977,377.68	0.00	38,289,086.00	
E. NET INCREASE/DECREASE (B - C + D)		538,239.12	(3,020,504.38)	(11,001,863.60)	(6,726,844.19)	48,353,621.88	0.00	33,416,717.00	(4,872,369.00)
F. ENDING CASH (A + E)		5,454,568.71	2,434,064.33	(8,567,799.27)	(15,294,643.46)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,058,978.42	

Current LEA: 19-64436-0000000 Covina-Valley Unified		
Selected SELPA: DX		(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)
DX	East San Gabriel Valley	

Description	2019-20 Actual	2020-21 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	48,367,186.00	56,697,022.00	17.22%
2. Local Special Education Property Taxes	4,107,526.00	4,107,526.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	52,474,712.00	60,804,548.00	15.87%
B. COLA Apportionment	0.00	0.00	0.00%
C. Growth Apportionment or Declining ADA Adjustment	0.00	0.00	0.00%
D. Subtotal (Sum lines A.4, B, and C)	52,474,712.00	60,804,548.00	15.87%
E. Program Specialist/Regionalized Services Apportionment	1,567,442.00	1,548,575.00	-1.20%
F. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
G. Low Incidence Apportionment	247,076.00	249,579.00	1.01%
H. Out of Home Care Apportionment	4,696,459.00	4,697,007.00	0.01%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
J. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	58,985,689.00	67,299,709.00	14.09%
L. Mental Health Apportionment	6,115,507.00	6,047,220.00	-1.12%
M. Federal IDEA Local Assistance Grants - Preschool	0.00	0.00	0.00%
N. Federal IDEA - Section 619 Preschool	447,921.00	448,129.00	0.05%
O. Other Federal Discretionary Grants	20,135,810.00	20,135,810.00	0.00%
P. Other Adjustments	0.00	0.00	0.00%
Q. Total SELPA Revenues (Sum lines K through P)	85,684,927.00	93,930,868.00	9.62%

Description	2019-20 Actual	2020-21 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	10,873,000.00	11,949,233.00	9.90%
Azusa Unified (DX01)	7,498,414.00	8,093,867.00	7.94%
Baldwin Park Unified (DX02)	11,894,707.00	12,918,396.00	8.61%
Bassett Unified (DX03)	2,984,569.00	3,261,537.00	9.28%
Bonita Unified (DX04)	9,682,725.00	10,528,328.00	8.73%
Charter Oak Unified (DX05)	4,282,186.00	4,732,212.00	10.51%
Claremont Unified (DX06)	5,992,951.00	6,584,493.00	9.87%
Glendora Unified (DX08)	6,594,195.00	7,220,172.00	9.49%
Walnut Valley Unified (DX10)	10,561,268.00	11,584,530.00	9.69%
West Covina Unified (DX11)	7,311,510.00	8,018,256.00	9.67%
Los Angeles County Office of Education (DX15)	0.00	0.00	0.00%
Options for Youth-San Bernardino (DXA05)	651,510.00	760,773.00	16.77%
iQ Academy California-Los Angeles (DXA06)	592,927.00	682,302.00	15.07%
California Virtual Academy @ Los Angeles (DXA07)	3,033,203.00	3,350,813.00	10.47%
Opportunities for Learning - Baldwin Park (DXA1)	2,821,014.00	3,251,442.00	15.26%
San Jose Charter Academy (DXA3)	910,748.00	994,514.00	9.20%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q )	85,684,927.00	93,930,868.00	9.62%
Preparer Name: <u>Michelle Dela Cruz</u> Title: <u>Financial Operations Analyst</u> Phone: <u>626-966-1679</u>			

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:	\$ 2,535,496.00
Less: Amount of total liabilities reserved in budget:	\$ 2,535,496.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

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

Date of Meeting: Jun 15, 2020

For additional information on this certification, please contact:

Name: Jimmy Escobar

Title: Director, Fiscal Services

Telephone: 626-974-7000 Ext. 800016

E-mail: jescobar@c-vusd.org



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	122,727,839.00	-1.13%	121,344,190.00	-0.89%	120,268,282.00
2. Federal Revenues	8100-8299	1,926,661.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,270,825.00	-0.89%	2,250,592.00	-0.91%	2,230,189.00
4. Other Local Revenues	8600-8799	779,600.00	0.00%	779,600.00	0.00%	779,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(18,570,949.00)	4.69%	(19,441,133.00)	4.89%	(20,392,696.00)
6. Total (Sum lines A1 thru A5c)		109,433,976.00	-3.84%	105,233,249.00	-1.95%	103,185,375.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				52,276,490.00		53,057,411.00
b. Step & Column Adjustment				780,921.00		790,682.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,276,490.00	1.49%	53,057,411.00	1.49%	53,848,093.00
2. Classified Salaries						
a. Base Salaries				13,938,845.00		14,199,164.00
b. Step & Column Adjustment				260,319.00		263,573.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,938,845.00	1.87%	14,199,164.00	1.86%	14,462,737.00
3. Employee Benefits	3000-3999	26,820,705.00	5.42%	28,275,047.00	10.04%	31,115,099.00
4. Books and Supplies	4000-4999	3,734,723.00	0.00%	3,734,723.00	0.00%	3,734,723.00
5. Services and Other Operating Expenditures	5000-5999	11,793,918.00	-5.82%	11,107,690.00	2.23%	11,355,559.00
6. Capital Outlay	6000-6999	37,000.00	0.00%	37,000.00	0.00%	37,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	777,552.00	-0.13%	776,559.00	0.00%	776,559.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(977,959.00)	0.00%	(977,959.00)	0.00%	(977,959.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	104,000.00	0.00%	104,000.00	0.00%	104,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		108,505,274.00	1.67%	110,313,635.00	3.75%	114,455,811.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		928,702.00		(5,080,386.00)		(11,270,436.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,456,359.78		23,385,061.78		18,304,675.78
2. Ending Fund Balance (Sum lines C and D1)		23,385,061.78		18,304,675.78		7,034,239.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	817,436.00		620,982.00		442,322.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	533,566.00		533,566.00		533,566.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,693,361.00		4,763,545.00		4,915,108.00
2. Unassigned/Unappropriated	9790	17,340,698.78		12,386,582.78		1,143,243.78
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		23,385,061.78		18,304,675.78		7,034,239.78

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,693,361.00		4,763,545.00		4,915,108.00
c. Unassigned/Unappropriated	9790	17,340,698.78		12,386,582.78		1,143,243.78
(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)		22,034,059.78		17,150,127.78		6,058,351.78
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,877,841.00	0.00%	6,877,841.00	0.00%	6,877,841.00
3. Other State Revenues	8300-8599	17,380,336.00	-0.03%	17,374,720.00	-0.03%	17,369,050.00
4. Other Local Revenues	8600-8799	4,985,497.00	0.00%	4,985,497.00	0.00%	4,985,497.00
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	18,570,949.00	4.69%	19,441,133.00	4.89%	20,392,696.00
6. Total (Sum lines A1 thru A5c)		47,814,623.00	1.81%	48,679,191.00	1.94%	49,625,084.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,628,626.00		13,628,626.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,628,626.00	0.00%	13,628,626.00	0.00%	13,628,626.00
2. Classified Salaries						
a. Base Salaries				7,974,470.00		7,974,470.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,974,470.00	0.00%	7,974,470.00	0.00%	7,974,470.00
3. Employee Benefits	3000-3999	13,900,334.00	3.81%	14,429,445.00	6.29%	15,336,952.00
4. Books and Supplies	4000-4999	2,713,655.00	0.00%	2,713,655.00	0.00%	2,713,655.00
5. Services and Other Operating Expenditures	5000-5999	4,278,110.00	0.05%	4,280,082.00	0.06%	4,282,499.00
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	4,051,756.00	0.00%	4,051,756.00	0.00%	4,051,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	378,476.00	0.00%	378,476.00	0.00%	378,476.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,014,664.00	0.00%	1,014,664.00	0.00%	1,014,664.00
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)		47,940,091.00	1.11%	48,471,174.00	1.88%	49,381,098.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(125,468.00)		208,017.00		243,986.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,934,706.57		4,809,238.57		5,017,255.57
2. Ending Fund Balance (Sum lines C and D1)		4,809,238.57		5,017,255.57		5,261,241.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,809,238.57		5,017,255.57		5,261,241.57
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,809,238.57		5,017,255.57		5,261,241.57

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	122,727,839.00	-1.13%	121,344,190.00	-0.89%	120,268,282.00
2. Federal Revenues	8100-8299	8,804,502.00	-21.88%	6,877,841.00	0.00%	6,877,841.00
3. Other State Revenues	8300-8599	19,651,161.00	-0.13%	19,625,312.00	-0.13%	19,599,239.00
4. Other Local Revenues	8600-8799	5,765,097.00	0.00%	5,765,097.00	0.00%	5,765,097.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,000.00	0.00%	300,000.00	0.00%	300,000.00
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)		157,248,599.00	-2.12%	153,912,440.00	-0.72%	152,810,459.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				65,905,116.00		66,686,037.00
b. Step & Column Adjustment				780,921.00		790,682.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,905,116.00	1.18%	66,686,037.00	1.19%	67,476,719.00
2. Classified Salaries						
a. Base Salaries				21,913,315.00		22,173,634.00
b. Step & Column Adjustment				260,319.00		263,573.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,913,315.00	1.19%	22,173,634.00	1.19%	22,437,207.00
3. Employee Benefits	3000-3999	40,721,039.00	4.87%	42,704,492.00	8.78%	46,452,051.00
4. Books and Supplies	4000-4999	6,448,378.00	0.00%	6,448,378.00	0.00%	6,448,378.00
5. Services and Other Operating Expenditures	5000-5999	16,072,028.00	-4.26%	15,387,772.00	1.63%	15,638,058.00
6. Capital Outlay	6000-6999	37,000.00	0.00%	37,000.00	0.00%	37,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,829,308.00	-0.02%	4,828,315.00	0.00%	4,828,315.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(599,483.00)	0.00%	(599,483.00)	0.00%	(599,483.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,118,664.00	0.00%	1,118,664.00	0.00%	1,118,664.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		156,445,365.00	1.50%	158,784,809.00	3.18%	163,836,909.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		803,234.00		(4,872,369.00)		(11,026,450.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,391,066.35		28,194,300.35		23,321,931.35
2. Ending Fund Balance (Sum lines C and D1)		28,194,300.35		23,321,931.35		12,295,481.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	817,436.00		620,982.00		442,322.00
b. Restricted	9740	4,809,238.57		5,017,255.57		5,261,241.57
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	533,566.00		533,566.00		533,566.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,693,361.00		4,763,545.00		4,915,108.00
2. Unassigned/Unappropriated	9790	17,340,698.78		12,386,582.78		1,143,243.78
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		28,194,300.35		23,321,931.35		12,295,481.35

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,693,361.00		4,763,545.00		4,915,108.00
c. Unassigned/Unappropriated	9790	17,340,698.78		12,386,582.78		1,143,243.78
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)		22,034,059.78		17,150,127.78		6,058,351.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.08%		10.80%		3.70%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
East San Gabriel Valley SELPA						
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)		59,069,687.00				
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)		11,086.86		10,986.86		10,886.86
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		156,445,365.00		158,784,809.00		163,836,909.00
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)		156,445,365.00		158,784,809.00		163,836,909.00
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)		4,693,360.95		4,763,544.27		4,915,107.27
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)		4,693,360.95		4,763,544.27		4,915,107.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	11,581	11,609		
Charter School				
<b>Total ADA</b>	<b>11,581</b>	<b>11,609</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	11,398	11,426		
Charter School				
<b>Total ADA</b>	<b>11,398</b>	<b>11,426</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	11,249	11,273		
Charter School		0		
<b>Total ADA</b>	<b>11,249</b>	<b>11,273</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	11,187			
Charter School	0			
<b>Total ADA</b>	<b>11,187</b>			

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

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

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	11,740	11,732		
Charter School				
<b>Total Enrollment</b>	<b>11,740</b>	<b>11,732</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	11,676	11,585		
Charter School				
<b>Total Enrollment</b>	<b>11,676</b>	<b>11,585</b>	<b>0.8%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	11,433	11,517		
Charter School				
<b>Total Enrollment</b>	<b>11,433</b>	<b>11,517</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	11,417			
Charter School				
<b>Total Enrollment</b>	<b>11,417</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	11,426	11,732	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>11,426</b>	<b>11,732</b>	<b>97.4%</b>
Second Prior Year (2018-19)			
District Regular	11,278	11,585	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,278</b>	<b>11,585</b>	<b>97.4%</b>
First Prior Year (2019-20)			
District Regular	11,187	11,517	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,187</b>	<b>11,517</b>	<b>97.1%</b>
Historical Average Ratio:			97.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.8%

**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	11,087	11,417		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,087</b>	<b>11,417</b>	<b>97.1%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	10,987	11,317		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,987</b>	<b>11,317</b>	<b>97.1%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	10,887	11,217		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,887</b>	<b>11,217</b>	<b>97.1%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,309.27	11,223.43	11,123.43	11,023.44
b. Prior Year ADA (Funded)		11,309.27	11,223.43	11,123.43
c. Difference (Step 1a minus Step 1b)		(85.84)	(100.00)	(99.99)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.76%	-0.89%	-0.90%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		121,014,456.00	122,727,839.00	121,344,190.00
b1. COLA percentage		2.31%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		2,795,433.93	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.31%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		1.55%	-0.89%	-0.90%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.55% to 2.55%	-1.89% to .11%	-1.90% to .10%

**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)	29,192,068.00	29,192,068.00	29,192,068.00	29,192,068.00
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)	121,014,456.00	122,727,839.00	121,344,190.00	120,268,282.00
District's Projected Change in LCFF Revenue:		1.42%	-1.13%	-0.89%
LCFF Revenue Standard:		.55% to 2.55%	-1.89% to .11%	-1.90% to .10%
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)	86,810,324.98	100,997,673.22	86.0%
Second Prior Year (2018-19)	93,239,145.77	108,321,534.49	86.1%
First Prior Year (2019-20)	92,060,967.00	107,957,513.00	85.3%
	Historical Average Ratio:		85.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	<b>82.8% to 88.8%</b>	<b>82.8% to 88.8%</b>	<b>82.8% to 88.8%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	93,036,040.00	108,401,274.00	85.8%	Met
1st Subsequent Year (2021-22)	95,531,622.00	110,209,635.00	86.7%	Met
2nd Subsequent Year (2022-23)	99,425,929.00	114,351,811.00	86.9%	Met

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.55%	-0.89%	-0.90%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.45% to 11.55%</b>	<b>-10.89% to 9.11%</b>	<b>-10.90% to 9.10%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.45% to 6.55%	-5.89% to 4.11%	-5.90% to 4.10%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	7,164,266.00		
Budget Year (2020-21)	8,804,502.00	22.89%	Yes
1st Subsequent Year (2021-22)	6,877,841.00	-21.88%	Yes
2nd Subsequent Year (2022-23)	6,877,841.00	0.00%	No

**Explanation:**  
(required if Yes)

2020-21 includes one-time Federal Elementary and Secondary School Emergency Relief (ESSER) funds of \$1.9 million.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	19,659,408.00		
Budget Year (2020-21)	19,651,161.00	-0.04%	No
1st Subsequent Year (2021-22)	19,625,312.00	-0.13%	No
2nd Subsequent Year (2022-23)	19,599,239.00	-0.13%	No

**Explanation:**  
(required if Yes)

2019-20 includes one-time unrestricted State Special Education Early Intervention Preschool Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	6,865,524.00		
Budget Year (2020-21)	5,765,097.00	-16.03%	Yes
1st Subsequent Year (2021-22)	5,765,097.00	0.00%	No
2nd Subsequent Year (2022-23)	5,765,097.00	0.00%	No

**Explanation:**  
(required if Yes)

2019-20 includes one-time surplus sale of equipment of \$180k and one-time estimated payment from ROP.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	5,539,723.00		
Budget Year (2020-21)	6,448,378.00	16.40%	Yes
1st Subsequent Year (2021-22)	6,448,378.00	0.00%	No
2nd Subsequent Year (2022-23)	6,448,378.00	0.00%	No

**Explanation:**  
(required if Yes)

Due to increase in estimate supplies and school closure in 2019-20.

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

First Prior Year (2019-20)	17,493,892.00		
Budget Year (2020-21)	16,072,028.00	-8.13%	Yes
1st Subsequent Year (2021-22)	15,387,772.00	-4.26%	No
2nd Subsequent Year (2022-23)	15,638,058.00	1.63%	No

**Explanation:**  
(required if Yes)

Reduction in maintenance and categorical planned contracted services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	33,689,198.00		
Budget Year (2020-21)	34,220,760.00	1.58%	Met
1st Subsequent Year (2021-22)	32,268,250.00	-5.71%	Met
2nd Subsequent Year (2022-23)	32,242,177.00	-0.08%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	23,033,615.00		
Budget Year (2020-21)	22,520,406.00	-2.23%	Met
1st Subsequent Year (2021-22)	21,836,150.00	-3.04%	Met
2nd Subsequent Year (2022-23)	22,086,436.00	1.15%	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 MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

59,069,687.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

156,445,365.00			
	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
156,445,365.00	4,693,360.95	4,693,361.00	Met

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

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

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

**Explanation:**

(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,355,440.00	4,594,581.37	4,694,877.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	15,569,904.26	16,360,535.38	15,432,638.78
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)	19,925,344.26	20,955,116.75	20,127,515.78
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	145,181,314.36	153,152,712.25	156,495,869.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	58,701,366.51	63,533,097.55	59,722,535.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	203,882,680.87	216,685,809.80	216,218,404.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.8%	9.7%	9.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.3%</b>	<b>3.2%</b>	<b>3.1%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	973,811.52	102,052,138.10	N/A	Met
Second Prior Year (2018-19)	(172,501.00)	108,345,313.08	0.2%	Met
First Prior Year (2019-20)	(340,541.00)	108,061,513.00	0.3%	Met
Budget Year (2020-21) (Information only)	928,702.00	108,505,274.00		

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

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

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

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



**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	18,388,531.13	22,256,483.59	N/A	Met
Second Prior Year (2018-19)	23,429,396.59	23,230,295.11	0.8%	Met
First Prior Year (2019-20)	22,206,471.11	22,796,900.78	N/A	Met
Budget Year (2020-21) (Information only)	22,456,359.78			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,087	10,987	10,887
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes

- Enter the name(s) of the SELPA(s): East San Gabriel Valley SELPA

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
59,069,687.00		

**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)	156,445,365.00	158,784,809.00	163,836,909.00
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)	156,445,365.00	158,784,809.00	163,836,909.00
4. Reserve Standard Percentage Level 3%	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,693,360.95	4,763,544.27	4,915,107.27
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>4,693,360.95</b>	<b>4,763,544.27</b>	<b>4,915,107.27</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,693,361.00	4,763,545.00	4,915,108.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	17,340,698.78	12,386,582.78	1,143,243.78
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)	22,034,059.78	17,150,127.78	6,058,351.78
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.08%	10.80%	3.70%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,693,360.95</b>	<b>4,763,544.27</b>	<b>4,915,107.27</b>
Status:	Met	Met	Met

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

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

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

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

---

**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?

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(18,668,315.00)			
Budget Year (2020-21)	(18,570,949.00)	(97,366.00)	-0.5%	Met
1st Subsequent Year (2021-22)	(19,441,133.00)	870,184.00	4.7%	Met
2nd Subsequent Year (2022-23)	(20,392,696.00)	951,563.00	4.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	200,000.00			
Budget Year (2020-21)	300,000.00	100,000.00	50.0%	Not Met
1st Subsequent Year (2021-22)	300,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	300,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	1,076,063.00			
Budget Year (2020-21)	1,118,664.00	42,601.00	4.0%	Met
1st Subsequent Year (2021-22)	1,118,664.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	1,118,664.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

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

1b. 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)

Increase in Child Development Fund 12 transfer to the General Fund.

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

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

--

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

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


**S6. Long-term Commitments**

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	7	General Fund	General Fund	2,235,825
Certificates of Participation	N/A			
General Obligation Bonds	33	Bond Interest/Redemption	Bond Interest/Redemption	215,848,000
Supp Early Retirement Program	5	General Fund	General Fund	124,500
State School Building Loans	N/A			
Compensated Absences	N/A	General Fund	General Fund	1,706,000

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

QZAB	3	Building Fund	Building Fund	1,791,123
Workers' Comp. Claims Liability	N/A	Self-Insurance Fund	Self-Insurance	2,523,910
<b>TOTAL:</b>				224,229,358

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	605,277	605,277	605,277	386,734
Certificates of Participation				
General Obligation Bonds	33,540,586	14,532,938	14,508,526	14,578,213
Supp Early Retirement Program	63,000	44,500	31,000	24,500
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	433,475	450,098	467,551	485,869
Workers' Comp. Claims Liability	606,429	606,429	606,429	606,429
<b>Total Annual Payments:</b>	<b>35,248,767</b>	<b>16,239,242</b>	<b>16,218,783</b>	<b>16,081,745</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

--

---

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

---

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

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

No
----

- 2.

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

**Explanation:**  
(required if Yes)

--



**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

92,315

0

4. OPEB Liabilities

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

10,581,951.00

0.00

10,581,951.00

Actuarial

Jun 30, 2019

5. OPEB Contributions

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

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

343,928.00	343,928.00	343,928.00
334,584.00	336,487.00	336,487.00
368,041.00	368,041.00	368,041.00
72	72	72

## 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)

Yes

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

2,535,496.00

0.00

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)
953,342.00	953,342.00	953,342.00
953,342.00	953,342.00	953,342.00

**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	598.8	577.4	577.4	577.4

**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.

2020-21 unsettled

**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

654,000

7. Amount included for any tentative salary schedule increases

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
10,550,728	11,553,047	12,650,586
	9.5%	9.5%

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

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

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

If Yes, explain the nature of the new costs:

Yes		
-----	--	--

Estimated 1% salary increase for 2019-20.

**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
	816,949	841,653
	1.3%	1.3%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	510.5	504.5	504.5	504.5

**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.

2020-21 unsettled

**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:

Estimated 1% salary increase for 2019-20.

**Negotiations Not Settled**

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

302,000

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5,166,982	5,657,845	6,195,340
	9.5%	9.5%

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

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

Yes		

--

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
	384,091	396,743
	1.3%	1.3%

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

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

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

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

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


**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	120.5	120.5	120.5	120.5

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

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

No

If Yes, complete question 2.

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

2020-21 unsettled

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

169,000

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,203,768	2,413,126	2,642,374
	9.5%	9.5%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
	211,582	218,114
	1.3%	1.3%

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

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

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

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

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

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

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

Yes

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

December 2020

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No



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

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