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2020-21 Budget

Presented to the Board of Trustees
June 11, 2020

David Rose, Superintendent
Wanda Holden, CBO

Gravenstein Elementary School District and Charters

To: Gravenstein Board of Trustees

From: Wanda Holden, CBO, GUSD

Date: June 7, 2020

Meeting Date: June 11, 2020

Item: **CONSIDERATION OF THE 2020-21 BUDGET**

BACKGROUND INFORMATION:

The 2020-21 Budget Report presents the District's financial and budgetary status as of July 1, 2020. The report includes the General Fund transactions (Fund 01), the transactions of the Gravenstein Elementary Charter School (Fund 03) and Hillcrest Middle Charter School (Fund 04). The purpose of the Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine a different certification is justified.

CURRENT CONSIDERATION:

The School Board will review the Budget Report and analyze the budget status for the District as of July 1, 2020. Included in the analysis will be a budget projection for the 2021-22 and 2022-23 school years based on specific management approved assumptions. The District is recommending that the School Board approve a POSITIVE budget. The District is able to meet the required minimum reserve level in all three years.

RECOMMENDATION:

District administration respectfully requests the Board to approve the 2020-21 Budget, and authorize the School Board President to certify that the District will be filing a POSITIVE certification that based on the current projections; the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

ATTACHMENTS:

- Budget Report Narrative (1-6)
- Workers' Compensation (7)
- District Certification Form (8-11)
- Multi-Year Projection (MYP) for approval and Assumptions used in the MYP (12-19)
- Summary of all Funds (20)
- Criteria and Standards (21-47)
- Other SACS Documents
 - All funds (48-122)
 - Form A (Average daily attendance (123-124)
 - Cash flow for 2020-21 (125)
 - Summary of Interfund Activities (126-127)
 - Technical Review Checks (128)
- LCFF calculators (129-142)
- AB 2756 Report (143)

Gravenstein School District & Charters
2020-21 Budget
June 11, 2020

Enrollment and ADA Assumptions Used

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

Other Assumptions Used

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

Programs requiring contributions from the General Fund

Routine Restricted Maintenance - \$301,385
Special Education - \$147,873

Reserves and Ending Balance

Components of Ending Balance:	2020-21	2021-22	2022-23
Revolving Cash (nonspendable)	\$ 1,000	\$ 1,000	\$ 1,000
Restricted: Prepaid Expenditures	\$ -	\$ -	\$ -
Restricted	\$ 469,513	\$ 593,228	\$ 700,375
Other Assignments			
Textbook Adoptions Multi Year	\$ 350,000	\$ 350,000	\$ 350,000
Facilities Master Plan Approved Projects	\$ 250,000	\$ -	\$ -
STRS & PERS Increases 2 Years	\$ 110,000	\$ -	\$ -
Reserve for Enrichments 5 Years	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Lesser of 2 M or 30% Rainy Day Reserve	\$ 2,000,000	\$ 2,000,000	\$ 100,000
Reserve for Econ.Uncert. (unassigned)	\$ 371,896	\$ 378,575	\$ 388,623
Unassigned/Unappropriated Amount	\$ 2,875,861	\$ 905,281	\$ 237,232
Net Ending Balance	\$ 7,928,271	\$ 5,728,084	\$ 3,277,230

Reserves explanation for MYP:

The parent organizations of Gravenstein Union School District have an incredible history of dedication and commitment toward fundraising and providing financial support for District programs. The Gravenstein Parent Association (GPA) has agreed to take on the expense of the contracted enrichment instructors for the Enrich! program. An assigned reserve of \$1.5 million for program stabilization is available in case fundraising activities are not sufficient to cover the cost of the program. Grade level field trip expenses have not been budgeted at this time. Enrichments and field trips are funded with either donations or one-time funds received in prior years.

It is recommended by the Sonoma County Office of Education that Basic Aid Supplemental revenue for the current year not be budgeted until tax revenue for the year is determined at closing, and that districts treat these funds as one-time funding. This has been the practice of the District however, due to the drastic cuts to funding in the May revise budget presented by Governor Newsom, the Basic Aid Supplemental (BAS) funding has been budgeted at a conservative level. BAS has been estimated at 75% of the 2019-20 level with an additional 10% reduction (included in the May revise budget). The primary reason that this funding is not typically budgeted is its volatility. Changes in the funding status of a student's district of residence impacts availability of these funds. A district's status is relative to property taxes and other factors which GUSD has no control over. Basic Aid Supplemental funding has not been budgeted in the subsequent years.

The implementation of the Enrich! program for all students is off to a great start. The District administration has hired additional support staff to assure the success of the program. Instructional Assistants are being utilized in the classrooms to target the increased need for differentiated learning. Additional support is provided for students with identified educational challenges. The District has also hired Certificated and Classified staff to provide art and science enrichments. Expenses for staffing are considered ongoing expenses. The reserves are available to support the staffing expense for the 2020-21 school year and for the two subsequent years. The administration will be closely monitoring the District's General Fund ending balance in the future to safeguard its financial strength. The 1.5 million reserve for program stabilization which was mentioned earlier will allow the District time to make adjustments if necessary.

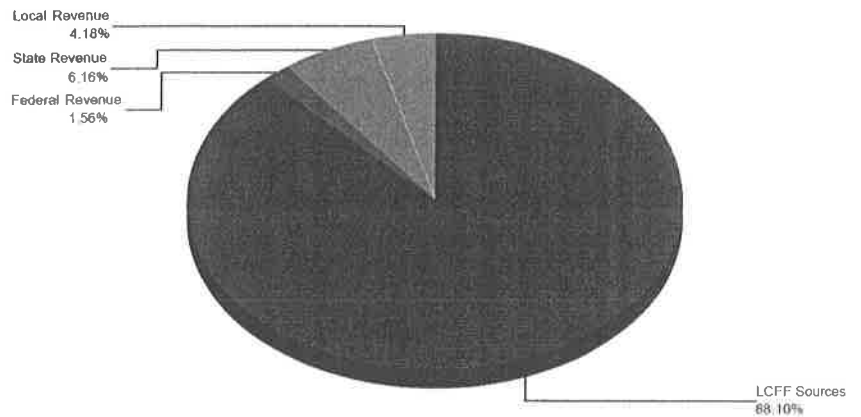
Cash Flow

The projected cash flow report presented as part of the 2020-21 Budget shows all months ending with positive cash balances and an estimated June 30, 2021 ending balance of \$6,903,667.

General Fund Revenues & Expenditures

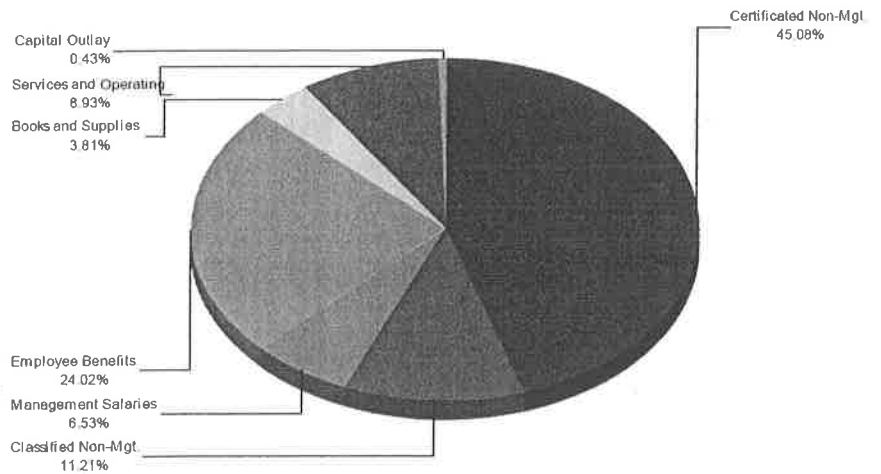
2020-21 General Fund Revenue

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	10,374.78	7,615,090
Federal Revenue	184.22	135,220
Other State Revenue	725.00	532,147
Other Local Revenue	492.40	361,423
Total Revenue	\$11,776.40	\$8,643,880
Transfer In & Others	\$0.00	\$0
Total Resources	\$11,776.40	\$8,643,880



2019-20 General Fund Expenditures

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	5,682.42	4,170,896
Class. Non-Mgt. Salaries	1,413.42	1,037,447
Management Salaries	822.64	603,816
Employee Benefits	3,027.66	2,222,302
Books and Supplies	480.01	352,329
Services and Operating	1,125.72	826,281
Capital Outlay	53.68	39,400
Other Outgo	0.00	0
Total Expenditure	\$12,605.55	\$9,252,471
Transfer out and Other:	\$61.22	\$44,937
Total Uses	\$12,666.77	\$9,297,408



ADDITIONAL FUNDS OPERATED BY THE DISTRICT:

Fund 12 Child Development Fund

This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and afterschool programs. In Gravenstein District, the revenue sources for this fund come from the fees from the Beyond the Bell program, and interest earned on the funds. Expenditures from this fund may be made only for Beyond the Bell program purposes. The expenditures can be for administrative costs, for child development activities, for facilities and for the repair, maintenance, and replacement of equipment used in the program.

Current Year Projected Ending Fund Balance: \$ 63,323

Fund 13 Cafeteria Special Reserve Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest, and Local Revenue.

The District operates a food service program for all of the District's schools. The District uses Santa Rosa City Schools to deliver meals daily at the price of \$3.00. Based on prior year expenditures, the budget for delivered meals has also been increased.

Below is the history of General Fund contributions to Fund 13:

2017-18 = \$19,766

2018-19 = \$19,766

2019-20 = \$19,766

2020-21 = \$19,766

Current Year Projected Ending Fund Balance: \$ 3,208

Fund 14 Deferred Maintenance Fund

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. 2019-20 school year includes a \$19,507 transfer from LCFF revenue and a contribution of \$25,171.00.

Current Year Projected Ending Fund Balance: \$ 21,012

Fund 17 Special Reserve (other than capital projects)

These assigned funds are supplemental to the State required reserve of 4% in the General Fund. This special fund can only be accumulated or transferred to another fund. There can be no expenditures from this fund. The only income is through a transfer from the General Fund and from interest earned on the fund.

The balance in this fund is available to cover unexpected costs that arise at short notice; such as Special Education placement resulting in increased contribution and transportation expenses.

Current Year Projected Ending Fund Balance: \$ 542,995

Fund 20 Special Reserves for Postemployment Benefits Fund

This Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. As Governmental Accounting Standards Board (GASB) is implemented, it may be required to place these funds into an irrevocable trust. This would be accounted for in Fund 71. The District will be notified, if this requirement changes.

The most recent Actuarial study was Board approved on 01/09/2019 with a valuation date of 7/1/2017. The board made a decision to fund the Unfunded Accrued Liability at \$785,711 based on the earlier Actuarial report dated 7/1/2013, and a transfer was done to accomplish that. The Fund 20 balance does not meet the "Unfunded Accrued Liability of \$2,253,126" and since the fund is not an irrevocable trust, accounting standards don't attribute this funding to covering a portion of this liability.

Current Year Projected Ending Fund Balance: \$ 856,387

Fund 25 Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. The District does an annual report on developer fees and provides this to the Board. A Developer Fee Justification Study was completed in the 2018-19 school year.

Current Year Projected Ending Fund Balance: \$ 137,869

Fund 35 County School Facilities Fund

This fund is established to receive apportionments from the State facilities funds which are authorized by the State Allocation Board for new construction and modernization projects. The principal revenues for this fund are State School Facilities Apportionments, Interest, and transfers in from other funds.

This fund was closed in 2015/16.

Current Year Projected Ending Fund Balance: \$6

Fund 40 Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization and the Hillcrest Improvement Project.

Current Year Projected Ending Fund Balance: \$ 375,851

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(X) 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 18, 2020

For additional information on this certification, please contact:

Name: Wanda Holden

Title: Chief Business Officer

Telephone: 707-823-7008

E-mail: wholden@grav.k12.ca.us

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: Gravenstein Union School District
Date: June 04, 2020

Place: Gravenstein Union School District
Date: June 11, 2019
Time: 05:00 PM

Adoption Date: June 18, 2020

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

Contact person for additional information on the budget reports:

Name: Wanda Holden

Telephone: 707-823-7008

Title: Chief Business Officer

E-mail: wholden@grav.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 	Jun 18, 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	

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,578,580.00	-18.21%	6,198,895.00	0.01%	6,199,430.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	121,868.00	0.00%	121,868.00	0.00%	121,868.00
4. Other Local Revenues	8600-8799	173,631.00	0.00%	173,631.00	0.00%	173,631.00
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	(449,258.00)	0.00%	(449,258.00)	0.00%	(449,258.00)
6. Total (Sum lines A1 thru A5e)		7,424,821.00	-18.58%	6,045,136.00	0.01%	6,045,671.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,372,686.00		4,438,276.00
b. Step & Column Adjustment				65,590.00		66,574.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,372,686.00	1.50%	4,438,276.00	1.50%	4,504,850.00
2. Classified Salaries						
a. Base Salaries				1,156,098.00		1,184,422.00
b. Step & Column Adjustment				28,324.00		29,019.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,156,098.00	2.45%	1,184,422.00	2.45%	1,213,441.00
3. Employee Benefits	3000-3999	1,769,559.00	3.04%	1,823,417.00	7.96%	1,968,471.00
4. Books and Supplies	4000-4999	283,809.00	1.00%	286,647.00	1.00%	289,514.00
5. Services and Other Operating Expenditures	5000-5999	546,474.00	1.00%	551,939.00	1.00%	557,458.00
6. Capital Outlay	6000-6999	39,400.00	0.00%	39,400.00	-36.55%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	44,937.00	0.00%	44,937.00	0.00%	44,937.00
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)		8,212,963.00	1.90%	8,369,038.00	2.80%	8,603,671.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(788,142.00)		(2,323,902.00)		(2,558,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,246,900.23		7,458,758.23		5,134,856.23
2. Ending Fund Balance (Sum lines C and D1)		7,458,758.23		5,134,856.23		2,576,856.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,210,000.00		3,850,000.00		1,950,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		378,575.00		388,623.00
2. Unassigned/Unappropriated	9790	3,248,758.23		905,281.23		237,233.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,458,758.23		5,134,856.23		2,576,856.23

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		378,575.00		388,623.00
c. Unassigned/Unappropriated	9790	3,248,758.23		905,281.23		237,233.23
(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)		3,248,758.23		1,283,856.23		625,856.23

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,510.00	0.00%	36,510.00	0.00%	36,510.00
2. Federal Revenues	8100-8299	135,220.00	0.00%	135,220.00	0.00%	135,220.00
3. Other State Revenues	8300-8599	410,279.00	0.00%	410,279.00	0.00%	410,279.00
4. Other Local Revenues	8600-8799	187,792.00	0.00%	187,792.00	0.00%	187,792.00
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	449,258.00	0.00%	449,258.00	0.00%	449,258.00
6. Total (Sum lines A1 thru A5c)		1,219,059.00	0.00%	1,219,059.00	0.00%	1,219,059.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				211,451.00		214,623.00
b. Step & Column Adjustment				3,172.00		3,219.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	211,451.00	1.50%	214,623.00	1.50%	217,842.00
2. Classified Salaries						
a. Base Salaries				71,924.00		73,686.00
b. Step & Column Adjustment				1,762.00		1,805.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,924.00	2.45%	73,686.00	2.45%	75,491.00
3. Employee Benefits	3000-3999	452,743.00	0.55%	455,225.00	1.76%	463,250.00
4. Books and Supplies	4000-4999	68,520.00	1.00%	69,205.00	1.00%	69,897.00
5. Services and Other Operating Expenditures	5000-5999	279,807.00	1.00%	282,605.00	1.00%	285,431.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,084,445.00	1.01%	1,095,344.00	1.51%	1,111,911.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		134,614.00		123,715.00		107,148.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		334,899.22		469,513.22		593,228.22
2. Ending Fund Balance (Sum lines C and D1)		469,513.22		593,228.22		700,376.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	469,513.22		593,228.22		700,376.22
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)		469,513.22		593,228.22		700,376.22

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,615,090.00	-18.12%	6,235,405.00	0.01%	6,235,940.00
2. Federal Revenues	8100-8299	135,220.00	0.00%	135,220.00	0.00%	135,220.00
3. Other State Revenues	8300-8599	532,147.00	0.00%	532,147.00	0.00%	532,147.00
4. Other Local Revenues	8600-8799	361,423.00	0.00%	361,423.00	0.00%	361,423.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		8,643,880.00	-15.96%	7,264,195.00	0.01%	7,264,730.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				4,584,137.00		4,652,899.00
a. Base Salaries				68,762.00		69,793.00
b. Step & Column Adjustment				0.00		0.00
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	4,584,137.00	1.50%	4,652,899.00	1.50%	4,722,692.00
2. Classified Salaries				1,228,022.00		1,258,108.00
a. Base Salaries				30,086.00		30,824.00
b. Step & Column Adjustment				0.00		0.00
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	1,228,022.00	2.45%	1,258,108.00	2.45%	1,288,932.00
3. Employee Benefits	3000-3999	2,222,302.00	2.54%	2,278,642.00	6.72%	2,431,721.00
4. Books and Supplies	4000-4999	352,329.00	1.00%	355,852.00	1.00%	359,411.00
5. Services and Other Operating Expenditures	5000-5999	826,281.00	1.00%	834,544.00	1.00%	842,889.00
6. Capital Outlay	6000-6999	39,400.00	0.00%	39,400.00	-36.55%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	44,937.00	0.00%	44,937.00	0.00%	44,937.00
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)		9,297,408.00	1.80%	9,464,382.00	2.65%	9,715,582.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(653,528.00)		(2,200,187.00)		(2,450,852.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,581,799.45		7,928,271.45		5,728,084.45
2. Ending Fund Balance (Sum lines C and D1)		7,928,271.45		5,728,084.45		3,277,232.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		1,000.00		1,000.00
b. Restricted	9740	469,513.22		593,228.22		700,376.22
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	4,210,000.00		3,850,000.00		1,950,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		378,575.00		388,623.00
2. Unassigned/Unappropriated	9790	3,248,758.23		905,281.23		237,233.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,928,271.45		5,728,084.45		3,277,232.45

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		378,575.00		388,623.00
c. Unassigned/Unappropriated	9790	3,248,758.23		905,281.23		237,233.23
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)		3,248,758.23		1,283,856.23		625,856.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		34.94%		13.57%		6.44%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		733.48		733.48		733.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,297,408.00		9,464,382.00		9,715,582.00
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)		9,297,408.00		9,464,382.00		9,715,582.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		371,896.32		378,575.28		388,623.28
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		371,896.32		378,575.28		388,623.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object Codes	Year 1 -- Budget Year -- enter year: 2020-21		Year 2 -- Projection -- enter year: 2021-22		Year 3 -- Projection -- enter year: 2022-23				
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted			
COLA (enter percentage)				2.31%		2.48%		3.26%		
Effective Deficit Factor				-7.92%		-7.92%		-7.92%		
Current Year ADA			(38,204+418,294 277.91) =	734.40		(38,204+418,294 277.91) =	734.40	(38,204+418,294 277.91) =	734.40	
ADA for LCFF purposes (current or prior year)			Current	734.40		Current	734.40	Current	734.40	
Revenue										
1 Local Control Funding Formula	8010-8099	5,579,815	-	5,579,815	5,583,905	-	5,583,905	5,584,440	-	5,584,440
2 Basic Aid Supplement - CY		1,372,937		1,372,937						
3 Special Ed. Taxes			36,510	36,510		36,510	36,510		36,510	36,510
4 EPA		645,335		645,335	634,497		634,497	634,497		634,497
5 Transfer to Fund 14		(19,507)		(19,507)	(19,507)		(19,507)	(19,507)		(19,507)
6 Federal Revenues	8100-8299		135,220	135,220		135,220	135,220		135,220	135,220
7 State Revenues	8300-8599	121,868	48,007	169,875	121,868	48,007	169,875	121,868	48,007	169,875
8 STRS On Behalf Revenue (7690)			362,272	362,272		362,272	362,272		362,272	362,272
9 Local Revenues	8600-8799	173,631	10,602	184,233	173,631	10,602	184,233	173,631	10,602	184,233
10 Special Education	6500-8792		177,190	177,190		177,190	177,190		177,190	177,190
11 Total Revenue		7,874,079	769,801	8,643,880	6,494,394	769,801	7,264,195	6,494,929	769,801	7,264,730
Expenditures										
14 Certificated Salaries	1000-1999	4,372,686	211,451	4,584,137	4,438,276	214,623	4,652,899	4,504,850	217,842	4,722,693
15 Classified Salaries	2000-2999	1,156,098	71,924	1,228,022	1,184,422	73,686	1,258,109	1,213,441	75,491	1,288,932
16 Employee Benefits -- Statutory	33xx ; 3501-3699	203,911	10,887	214,798	205,791	11,186	216,977	207,574	11,733	219,307
17 STRS/PERS On Behalf Payment (7690)	3101 & 3102		362,272	362,272		362,272	362,272		362,272	362,272
18 Employee Benefits -- STRS	31xx	708,213	34,139	742,352	711,012	34,383	745,394	815,378	39,429	854,807
19 Employee Benefits -- PERS	32xx	221,343	14,891	236,234	270,522	16,830	287,352	309,427	19,250	328,678
20 Emp & Retiree Benefits- H & W	34xx, 37-39xx	636,092	30,554	666,646	636,092	30,554	666,646	636,092	30,565	666,657
21 Books and Supplies	4000-4999	283,809	68,520	352,329	286,647	69,205	355,852	289,514	69,897	359,411
22 Services, Other Operating Expenses	5000-5999	546,474	279,807	826,281	551,939	282,605	834,544	557,458	285,431	842,889
23 Capital Outlay	6000-6999	39,400	-	39,400	39,400	-	39,400	25,000	-	25,000
24 Other Outgo	7100-7499									
25 Total Expenditures		8,168,026	1,084,445	9,252,471	8,324,101	1,095,344	9,419,445	8,558,734	1,111,912	9,670,646
26										
27 Excess (Deficiency)		(293,947)	(314,644)	(608,591)	(1,829,707)	(325,543)	(2,155,250)	(2,063,805)	(342,111)	(2,405,916)
28										
29 Transfer In	8910-8929	-	-	-	-	-	-	-	-	-
30 Transfers Out	7610-7629	(44,937)		(44,937)	(44,937)		(44,937)	(44,937)		(44,937)
31 Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
32 Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-
33 Contributions to restricted programs	8980-8999	(449,258)	449,258	-	(449,258)	449,258	-	(449,258)	449,258	-
34 Total Transfers/Other Uses		(494,195)	449,258	(44,937)	(494,195)	449,258	(44,937)	(494,195)	449,258	(44,937)
35										
36 Net Increase (Decrease)		(788,142)	134,614	(653,528)	(2,323,902)	123,715	(2,200,187)	(2,558,000)	107,147	(2,450,853)
37 Fund Balance										
38 Beginning Balance		8,246,900	334,899	8,581,799	7,458,758	469,513	7,928,271	5,134,856	593,228	5,728,084
39 Audit Adjustment(s)										
40 Net Ending Balance		7,458,758	469,513	7,928,271	5,134,856	593,228	5,728,084	2,576,856	700,375	3,277,230
41 Components of Ending Balance:										
42 Revolving Cash (nonspendable)	9711	1,000		1,000	1,000		1,000	1,000		1,000
43 Restricted: Prepaid Expenditures	9713									
44 Restricted	9740		469,513	469,513		593,228	593,228		700,375	700,375
45 Textbook Adoptions Multi Year	9780	350,000		350,000	350,000		350,000	350,000		350,000
47 Facilities Master Plan Approved Projects	9780	250,000		250,000						
47 STRS & PERS Increases 2 Years	9780	110,000		110,000						
48 Reserve for Enrichments 5 Years	9780	1,500,000		1,500,000	1,500,000		1,500,000	1,500,000		1,500,000
49 Lesser of 2 M or 30% Rainy Day Reserve	9780	2,000,000		2,000,000	2,000,000		2,000,000	100,000		100,000
50 Reserve for Econ.Uncert. (unassigned)	9789	371,896		371,896	378,575		378,575	388,623		388,623
51 Unassigned/Unappropriated Amount	9790	2,875,862	(0)	2,875,861	905,281	-	905,281	237,232	-	237,232
52 Net Ending Balance		7,458,758	469,513	7,928,271	5,134,856	593,228	5,728,084	2,576,856	700,375	3,277,230
			percentage in the box below		percentage in the box below		percentage in the box below		percentage in the box below	
District Reserve for Economic Uncertainties:		371,896		378,575		388,623		388,623		
STRS rate		16.15%		16.02%		16.10%		16.10%		
PERS rate		20.700%		22.84%		25.50%		25.50%		

Assumptions: Multi-Year Budget Projection

	2020-21 Budget Year	2021-22 Year 2 - Projection	2022-23 Year 3 - Projection
Revenue			
Revenue Sources			
COLAs used	2.31%	2.48%	3.26%
Deficit Factor	-7.92%	-7.92%	-7.92%
Gap Funding rates used (Dept. of Finance)	100.00%	100.00%	100.00%
Unduplicated Count %	36.80%	31.45%	32.50%
District Funded ADA	38.50	36.29	36.29
Charter funded ADA	696.19	696.19	696.19
COE funded ADA	0.96	0.96	0.96
Deferred Maintenance to Fund 14 (8091)	19,507.00	19,507.00	19,507.00
Property Taxes % inc/dec	Based on P-2 Estimates	Same as Current Year	Same as Current Year
Basic Aid Supplemental Funding	\$0	\$0	\$0
Federal	Estimated: \$87k Special Education, \$40k Title I, \$8k Title II , 20k Title IV	Same as 2020-21	Same as 2020-21
Other State - Unrestricted	\$13K MBG, \$107K lottery	\$13K MBG, \$107K lottery	\$13K MBG, \$107K lottery
Other State - Restricted	\$38K lottery and \$362K STRS on-behalf \$162K interest, \$3K RESIG safety dollars, \$7K Sp. Ed. funding,	Same as 2020-21	Same as 2020-21
Local	Same as 2020-21	Same as 2020-21	Same as 2020-21
Expenditures			
Certificated Salaries			
Staffing (FTEs)	47.12 FTE Cert, 4 FTE Admin	47.12 FTE Cert, 4 FTE Admin	47.12 FTE Cert, 4 FTE Admin
Step & Column Costs	Matches Position Control	1.5% increase over PY	1.5% increase over PY
Other Adjustments			
Classified Salaries			
Staffing (FTEs) includes vacancies	29.9 FTE	29.9 FTE	29.9 FTE
Step & Column Costs	Matches Position Control	2.5% increase over PY	2.5% increase over PY
Other Adjustments			
Employee Benefits			
Statutory Benefits (Fixed)	STRS 16.15% PERS 20.7%, SUI .05%, OASDI 7.65%, WC .96%	STRS 16.02% PERS 20.84%, SUI .05%, OASDI 7.65%, WC .96%	STRS 18.1% PERS 25.5%, SUI .05%, OASDI 7.65%, WC .96%
Health & Welfare Benefits	Includes retiree benefits \$5,000	Includes retiree benefits \$833	0
Medical	Matches control	Same as 19-20	Same as 2020-21
Books and Supplies	1% increase over PY less 1x expenditures	1% increase over PY	1% increase over PY
Services, Other Oper Exp	1% increase over PY less 1x expenditures	1% increase over PY	1% increase over PY
Special Education			
Unrestricted Contribution	\$148K	\$148K	\$148K
Non-Public School	\$0	0.00	0.00
Other Spl. Ed Services			
SCOE K-22 Placement	1 students in COE Operated Programs	1 students in COE Operated Programs	1 students in COE Operated Programs
Transportation	Transportation costs 76\$K	Transportation costs 76\$K	Transportation costs 76\$K
Capital Outlay	39K Equipment improvements	39K Equipment improvements	25K Equipment improvements
Other Outgo	Indirect and transfer a apportionment to JPA	Indirect and transfer a apportionment to JPA	Indirect and transfer a apportionment to JPA
Transfers In (provide detail)			
Transfers (Out)	\$19,766 cafeteria, \$25,171 Fund 14	\$26,766 cafeteria, \$25,171 Fund 14	\$26,766 cafeteria, \$25,171 Fund 14
Other Uses			
Contribution	RRM \$301K, Spl. Ed. \$148K	RRM \$301K, Spl. Ed. \$148K	RRM \$301K, Spl. Ed. \$148K

Gravenstein Union School District
2020-21 Budget
Presented to Board on June 11, 2020

	Funds												Total
	01	12	13	14	17	20	25	35	40	51			
	General Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve	Post Employment Benefits	Developer Fee	County Schools Facilities Fund	Special Reserve for Capital Facilities	Bond Interest & Redemption			
Beginning Balance	\$ 8,581,799	\$ 131,563	\$ 3,208	\$ 21,012	\$ 534,628	\$ 844,087	\$ 138,138	\$ 6	\$ 372,741	\$ 404,786		\$ 11,031,968	
Audit Adjustment												\$ -	
Revenues:													
LCFF Sources	8010-8099 \$ 7,615,090			\$ 19,507								\$ 7,634,597	
Federal Revenue	8100-8299 \$ 135,220		\$ 41,800									\$ 177,020	
State Revenue	8300-8599 \$ 532,147	\$ 220	\$ 4,300									\$ 536,667	
Local Revenue	8600-8799 \$ 361,423	\$ 218,259	\$ 39,410	\$ 50	\$ 8,367	\$ 12,300	\$ 2,209	\$ 0	\$ 8,110	\$ -		\$ 650,128	
TOTAL REVENUES	\$ 8,643,880	\$ 218,479	\$ 85,510	\$ 19,557	\$ 8,367	\$ 12,300	\$ 2,209	\$ 0	\$ 8,110	\$ -		\$ 8,998,412	
Expenditures:													
Certificated Salaries	1000 \$ 4,584,137	\$ 11,159	\$ -	\$ -								\$ 4,595,296	
Classified Salaries	2000 \$ 1,228,022	\$ 171,648	\$ 28,046	\$ -					\$ -			\$ 1,427,716	
Employee Benefits	3000 \$ 2,222,302	\$ 91,461	\$ 10,557	\$ -					\$ -			\$ 2,324,320	
Books and Supplies	4000 \$ 352,329	\$ 7,251	\$ 65,137	\$ -					\$ -			\$ 424,717	
Services and Other Op Ex	5000 \$ 826,281	\$ 5,200	\$ 1,536	\$ 44,728					\$ 5,000			\$ 882,745	
Capital Outlay	6000 \$ 39,400	\$ -					\$ -		\$ -			\$ 39,400	
	7100-7299												
Other Outgo - excluding transfers	7400-7499 \$ -	\$ -						\$ 2,478				\$ 2,478	
Other Outgo - transfers	7300											\$ -	
TOTAL EXPENDITURES	\$ 9,252,471	\$ 286,719	\$ 105,276	\$ 44,728	\$ -	\$ -	\$ 2,478	\$ -	\$ 5,000	\$ -		\$ 9,696,672	
Excess of Revenues over Expenditures	\$ (608,591)	\$ (68,240)	\$ (19,766)	\$ (25,171)	\$ 8,367	\$ 12,300	\$ (269)	\$ 0	\$ 3,110	\$ -		\$ (698,260)	
Other Financing Sources/Uses:													
Interfund Transfers													
In	\$ -		\$ 19,766	\$ 25,171								\$ 44,937	
Out	\$ (44,937)											\$ (44,937)	
Other Sources/Uses													
Sources												\$ -	
Uses												\$ -	
Contributions												\$ -	
TOTAL OTHER FINANCING SOURCES/USES	\$ (44,937)	\$ -	\$ 19,766	\$ 25,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
NET INCREASE/DECREASE TO FUND BALANCE	\$ (653,528)	\$ (68,240)	\$ -	\$ -	\$ 8,367	\$ 12,300	\$ (269)	\$ 0	\$ 3,110	\$ -		\$ (698,260)	
Ending Fund Balances	\$ 7,928,271	\$ 63,323	\$ 3,208	\$ 21,012	\$ 542,995	\$ 856,387	\$ 137,869	\$ 6	\$ 375,851	\$ 404,786		\$ 10,333,708	
Components of Ending Fund Balances													
Nonspendable													
Revolving Cash	\$ 1,000											\$ 1,000	
Stores												\$ -	
Prepaid Expenditures												\$ -	
All Others												\$ -	
Restricted	\$ 469,513		\$ 3,208									\$ -	
Committed							\$ 137,869	\$ 6				\$ 610,596	
Stabilization Arrangements										\$ 404,786		\$ 404,786	
Other Commitments												\$ -	
Assigned												\$ -	
Other Assignments	\$ 4,210,000	\$ 63,323		\$ 21,012	\$ 542,995	\$ 856,387			\$ 375,851			\$ 6,069,568	
Other Assignments												\$ -	
Unassigned/Unappropriated												\$ -	
Reserve for Economic Uncertainties	\$ 371,896											\$ -	
Unassigned/Unappropriated	\$ 2,875,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 371,896	
												\$ 2,875,862	

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	36	36		
Charter School	654	668		
Total ADA	690	704	N/A	Met
Second Prior Year (2018-19)				
District Regular	36	36		
Charter School	661	685		
Total ADA	697	721	N/A	Met
First Prior Year (2019-20)				
District Regular	38	40		
Charter School	691	696		
Total ADA	729	736	N/A	Met
Budget Year (2020-21)				
District Regular	40			
Charter School	696			
Total ADA	736			

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	39	724		
Charter School	688			
Total Enrollment	727	724	0.4%	Met
Second Prior Year (2018-19)				
District Regular	34	761		
Charter School	688			
Total Enrollment	722	761	N/A	Met
First Prior Year (2019-20)				
District Regular	40	43		
Charter School	720	727		
Total Enrollment	760	770	N/A	Met
Budget Year (2020-21)				
District Regular	40			
Charter School	729			
Total Enrollment	769			

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	35	724	
Charter School	668	0	
Total ADA/Enrollment	703	724	97.1%
Second Prior Year (2018-19)			
District Regular	36	761	
Charter School	685		
Total ADA/Enrollment	721	761	94.7%
First Prior Year (2019-20)			
District Regular	40	43	
Charter School	696	727	
Total ADA/Enrollment	736	770	95.6%
		Historical Average Ratio:	95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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	37	40		
Charter School	696	729		
Total ADA/Enrollment	733	769	95.3%	Met
1st Subsequent Year (2021-22)				
District Regular	37	40		
Charter School	696	729		
Total ADA/Enrollment	733	769	95.3%	Met
2nd Subsequent Year (2022-23)				
District Regular	37	40		
Charter School	696	729		
Total ADA/Enrollment	733	769	95.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	736.84	737.25	735.04	735.04
b. Prior Year ADA (Funded)		736.84	737.25	735.04
c. Difference (Step 1a minus Step 1b)		0.41	(2.21)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.06%	-0.30%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.06%	-0.30%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.94% to 1.06%	-1.30% to 0.70%	-1.00% to 1.00%

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)	3,097,284.00	3,174,716.00	3,174,716.00	3,174,716.00
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)	8,606,484.00	7,598,087.00	6,218,402.00	6,218,937.00
District's Projected Change in LCFF Revenue:		-11.72%	-18.16%	0.01%
LCFF Revenue Standard:		-0.94% to 1.06%	-1.30% to .70%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The LCFF calculation has been adjusted to include negative proration factors on the base grant and minimum state aid.

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)	5,375,179.82	6,024,410.61	89.2%
Second Prior Year (2018-19)	5,879,380.37	6,788,517.47	86.6%
First Prior Year (2019-20)	6,925,332.69	8,272,754.03	83.7%
	Historical Average Ratio:		86.5%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.5% to 90.5%	82.5% to 90.5%	82.5% to 90.5%

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)	7,298,343.00	8,168,026.00	89.4%	Met
1st Subsequent Year (2021-22)	7,446,115.00	8,324,101.00	89.5%	Met
2nd Subsequent Year (2022-23)	7,686,762.00	8,558,734.00	89.8%	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):	0.06%	-0.30%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.94% to 10.06%	-10.30% to 9.70%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.94% to 5.06%	-5.30% to 4.70%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	155,227.00		
Budget Year (2020-21)	135,220.00	-12.89%	Yes
1st Subsequent Year (2021-22)	135,220.00	0.00%	No
2nd Subsequent Year (2022-23)	135,220.00	0.00%	No

Explanation:
(required if Yes)

2020-21 school year includes updated projections for Title I, Title II and IDEA. When the Consolidated Application is completed for the 2020-21 school year, the federal revenue estimates will be revised.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	491,595.00		
Budget Year (2020-21)	532,147.00	8.25%	Yes
1st Subsequent Year (2021-22)	532,147.00	0.00%	No
2nd Subsequent Year (2022-23)	532,147.00	0.00%	No

Explanation:
(required if Yes)

Lottery funding has been reduced in 2019-20 but has been restored in the 2020-21 school year as well as the subsequent years. The 2019-20 budget includes one-time funding related to COVID-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	470,737.65		
Budget Year (2020-21)	361,423.00	-23.22%	Yes
1st Subsequent Year (2021-22)	361,423.00	0.00%	No
2nd Subsequent Year (2022-23)	361,423.00	0.00%	No

Explanation:
(required if Yes)

Donation revenue is not budgeted until it is received. Other local revenue has been included in the budget year and subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	610,785.73		
Budget Year (2020-21)	352,329.00	-42.32%	Yes
1st Subsequent Year (2021-22)	355,852.00	1.00%	No
2nd Subsequent Year (2022-23)	359,411.00	1.00%	No

Explanation:
(required if Yes)

One-time supply purchases in the 2019-20 school year have not been budgeted in the budget year or subsequent years. The one-time purchases for 2019-20 included equipment for to set up the STREAM program, the STEAM Lab and newly adopted science textbooks.

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

First Prior Year (2019-20)	1,221,241.49		
Budget Year (2020-21)	826,281.00	-32.34%	Yes
1st Subsequent Year (2021-22)	834,544.00	1.00%	No
2nd Subsequent Year (2022-23)	842,889.00	1.00%	No

Explanation:
(required if Yes)

One-time contractor expenses for the technology infrastructure improvements at Hillcrest Middle School in 2019-20, are not budgeted in the budget or subsequent years. Other contracted services which are not budgeted beyond the 2019-20 school year include non-public school services, psychology services, speech services, and energy efficiency contractor 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
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	1,117,559.65		
Budget Year (2020-21)	1,028,790.00	-7.94%	Met
1st Subsequent Year (2021-22)	1,028,790.00	0.00%	Met
2nd Subsequent Year (2022-23)	1,028,790.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	1,832,027.22		
Budget Year (2020-21)	1,178,610.00	-35.67%	Not Met
1st Subsequent Year (2021-22)	1,190,396.00	1.00%	Met
2nd Subsequent Year (2022-23)	1,202,300.00	1.00%	Met

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

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

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

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

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

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

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

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

One-time supply purchases in the 2019-20 school year have not been budgeted in the budget year or subsequent years. The one-time purchases for 2019-20 included equipment for to set up the STREAM program, the STEAM Lab and newly adopted science textbooks.

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

One-time contractor expenses for the technology infrastructure improvements at Hillcrest Middle School in 2019-20, are not budgeted in the budget or subsequent years. Other contracted services which are not budgeted beyond the 2019-20 school year include non-public school services, psychology services, speech services, and energy efficiency contractor services.

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?
- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	9,297,408.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	9,297,408.00	278,922.24	301,385.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	384,200.00	431,642.63	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,611,590.56	3,206,620.39	4,035,660.23
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)	2,995,790.56	3,638,263.02	4,035,660.23
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,299,629.64	9,615,856.65	9,843,719.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	9,299,629.64	9,615,856.65	9,843,719.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	32.2%	37.8%	41.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	10.7%	12.6%	13.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(267,674.85)	8,112,066.61	3.3%	Met
Second Prior Year (2018-19)	801,967.45	7,771,521.47	N/A	Met
First Prior Year (2019-20)	57,781.23	8,317,691.03	N/A	Met
Budget Year (2020-21) (Information only)	(788,142.00)	8,212,963.00		

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	5,676,919.91	7,654,826.21	N/A	Met
Second Prior Year (2018-19)	5,369,535.93	7,387,151.36	N/A	Met
First Prior Year (2019-20)	6,033,878.30	8,189,119.00	N/A	Met
Budget Year (2020-21) (Information only)	8,246,900.23			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	733	733	733
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,297,408.00	9,464,382.00	9,715,582.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,297,408.00	9,464,382.00	9,715,582.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	371,896.32	378,575.28	388,623.28
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	371,896.32	378,575.28	388,623.28

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	378,575.00	388,623.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,248,758.23	905,281.23	237,233.23
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,248,758.23	1,283,856.23	625,856.23
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	34.94%	13.57%	6.44%
District's Reserve Standard (Section 10B, Line 7):	371,896.32	378,575.28	388,623.28
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?

Yes

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:

Basic Aid Supplemental funding from prior year will be utilized for the salary and benefits of staff who are incremental in supporting the Enrich! program. These expenses provide enrichments such as art, music, science, physical education, drama, maker lab, yearbook, Spanish and creative writing. Classified staff support differentiated instruction in the classroom. A reserve of 1.5 million is in place each year to support the Enrich! program in case the BAS funding is reduced.

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(518,835.00)			
Budget Year (2020-21)	(449,258.00)	(69,577.00)	-13.4%	Not Met
1st Subsequent Year (2021-22)	(449,258.00)	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	(449,258.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	44,937.00			
Budget Year (2020-21)	44,937.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	44,937.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	44,937.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) The contribution for the 2020-21 year is lower due to lower projected Special Education expenses.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	Fund 51 - Bond Interest and Redemption	Obj 74XX	6,027,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				6,027,000

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				
Certificates of Participation				
General Obligation Bonds	370,216	374,379	388,196	396,542
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	370,216	374,379	388,196	396,542
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

GOB payment is made from Fund 51.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

There is one retiree currently receiving post employment benefits. These benefits will end in August 2021.

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

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

	Self-Insurance Fund	Governmental Fund
	0	856,387

4. OPEB Liabilities

a. Total OPEB liability	2,253,126.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,253,126.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Dec 04, 2019

Data must be entered.

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)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	233,780.00	223,780.00	223,780.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,000.00	833.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	1	1	0

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

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

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

No

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

--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	46.6	47.1	47.1	47.1

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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.

Negotiations Settled

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

Apr 09, 2019

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

Yes

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?

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2021

5. Salary settlement:

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

	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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year or

Multiyear Agreement

Total cost of salary settlement

	349,040	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	0.0%	0.0%

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

LCFF

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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	28.4	29.9	29.9	29.9

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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.

--

Negotiations Settled

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

Apr 09, 2019

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

Yes
Apr 09, 2019

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?

Yes
Apr 09, 2019

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2021

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")	3.0%	0.0%	0.0%

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

--

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

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

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

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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	5.0	6.0	6.0	6.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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	8,586,977.00	36,510.00	8,623,487.00	7,578,580.00	36,510.00	7,615,090.00	-11.7%
2) Federal Revenue		8100-8299	0.00	155,227.00	155,227.00	0.00	135,220.00	135,220.00	-12.9%
3) Other State Revenue		8300-8599	105,630.00	385,965.00	491,595.00	121,868.00	410,279.00	532,147.00	8.2%
4) Other Local Revenue		8600-8799	201,700.26	269,037.39	470,737.65	173,631.00	187,792.00	361,423.00	-23.2%
5) TOTAL, REVENUES			8,894,307.26	846,739.39	9,741,046.65	7,874,079.00	769,801.00	8,643,880.00	-11.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,232,462.29	189,068.33	4,421,530.62	4,372,686.00	211,451.00	4,584,137.00	3.7%
2) Classified Salaries		2000-2999	991,023.69	124,088.33	1,115,112.02	1,156,098.00	71,924.00	1,228,022.00	10.1%
3) Employee Benefits		3000-3999	1,701,846.71	466,429.44	2,168,276.15	1,769,559.00	452,743.00	2,222,302.00	2.5%
4) Books and Supplies		4000-4999	514,661.59	96,124.14	610,785.73	283,809.00	68,520.00	352,329.00	-42.3%
5) Services and Other Operating Expenditures		5000-5999	752,912.46	468,329.03	1,221,241.49	546,474.00	279,807.00	826,281.00	-32.3%
6) Capital Outlay		6000-6999	79,847.29	181,988.70	261,835.99	39,400.00	0.00	39,400.00	-85.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,272,754.03	1,526,027.97	9,798,782.00	8,168,026.00	1,084,445.00	9,252,471.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			621,553.23	(679,288.58)	(57,735.35)	(293,947.00)	(314,644.00)	(608,591.00)	954.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	44,937.00	0.00	44,937.00	44,937.00	0.00	44,937.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(518,835.00)	518,835.00	0.00	(449,258.00)	449,258.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(563,772.00)	518,835.00	(44,937.00)	(494,195.00)	449,258.00	(44,937.00)	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,781.23	(160,453.58)	(102,672.35)	(788,142.00)	134,614.00	(653,528.00)	536.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,189,119.00	624,266.00	8,813,385.00	8,246,900.23	334,899.22	8,581,799.45	-2.6%
b) Audit Adjustments		9793	0.00	(128,913.20)	(128,913.20)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,189,119.00	495,352.80	8,684,471.80	8,246,900.23	334,899.22	8,581,799.45	-1.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,189,119.00	495,352.80	8,684,471.80	8,246,900.23	334,899.22	8,581,799.45	-1.2%
2) Ending Balance, June 30 (E + F1e)			8,246,900.23	334,899.22	8,581,799.45	7,458,758.23	469,513.22	7,928,271.45	-7.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	240.00	2,270.00	2,510.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	332,629.22	332,629.22	0.00	469,513.22	469,513.22	41.2%
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	4,210,000.00	0.00	4,210,000.00	4,210,000.00	0.00	4,210,000.00	0.0%
Textbook Adoptions Multi Year	0000	9780				350,000.00		350,000.00	
Facilities Master Plan Approved Project:	0000	9780				250,000.00		250,000.00	
STRS & PERS Increases 2 Years	0000	9780				110,000.00		110,000.00	
Reserve for Enrichments 5 Years	0000	9780				1,500,000.00		1,500,000.00	
Rainy Day Reserve	0000	9780				2,000,000.00		2,000,000.00	
Textbook Adoptions Multi Year	0000	9780	350,000.00		350,000.00				
Facilities Master Plan Approved Project:	0000	9780	250,000.00		250,000.00				
STRS & PERS Increases	0000	9780	110,000.00		110,000.00				
Reserve for Enrichments 5 Years	0000	9780	1,500,000.00		1,500,000.00				
Rainy Day Reserve	0000	9780	2,000,000.00		2,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,035,660.23	0.00	4,035,660.23	3,248,758.23	0.00	3,248,758.23	-19.5%

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	9,241,437.87	(162,702.83)	9,078,735.04				
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	1,000.00	0.00	1,000.00				
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	419.53	1,692.30	2,111.83				
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	240.00	2,270.00	2,510.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,243,097.40	(158,740.53)	9,084,356.87				
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	(79,465.99)	0.00	(79,465.99)				
2) Due to Grantor Governments		9590	50,675.06	8,889.36	59,564.42				
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			(28,790.93)	8,889.36	(19,901.57)				
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)			9,271,888.33	(167,629.89)	9,104,258.44				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	4,780,345.00	0.00	4,780,345.00	3,778,036.00	0.00	3,778,036.00	-21.0%
Education Protection Account State Aid - Current Year		8012	728,855.00	0.00	728,855.00	645,335.00	0.00	645,335.00	-11.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	18,600.00	0.00	18,600.00	19,065.00	0.00	19,065.00	2.5%
Timber Yield Tax		8022	2,500.00	0.00	2,500.00	2,563.00	0.00	2,563.00	2.5%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,980,992.00	0.00	2,980,992.00	3,055,516.00	0.00	3,055,516.00	2.5%
Unsecured Roll Taxes		8042	95,192.00	0.00	95,192.00	97,572.00	0.00	97,572.00	2.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,606,484.00	0.00	8,606,484.00	7,598,087.00	0.00	7,598,087.00	-11.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)		(19,507.00)	(19,507.00)		(19,507.00)	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	36,510.00	36,510.00	0.00	36,510.00	36,510.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			8,586,977.00	36,510.00	8,623,487.00	7,578,580.00	36,510.00	7,615,090.00	-11.7%
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	71,254.00	71,254.00	0.00	71,254.00	71,254.00	0.0%
Special Education Discretionary Grants		8182	0.00	15,315.00	15,315.00	0.00	15,315.00	15,315.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		40,758.00	40,758.00		40,758.00	40,758.00	0.0%
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		7,900.00	7,900.00		7,893.00	7,893.00	-0.1%
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		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		20,000.00	20,000.00		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	155,227.00	155,227.00	0.00	135,220.00	135,220.00	-12.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,068.00	0.00	13,068.00	12,866.00	0.00	12,866.00	-1.5%
Lottery - Unrestricted and Instructional Materials		8560	74,542.00	4,790.00	79,332.00	106,517.00	37,595.00	144,112.00	81.7%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,020.00	381,175.00	399,195.00	2,485.00	372,684.00	375,169.00	-6.0%
TOTAL. OTHER STATE REVENUE			105,630.00	385,965.00	491,595.00	121,868.00	410,279.00	532,147.00	8.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	161,910.00	0.00	161,910.00	161,910.00	0.00	161,910.00	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	0.00	7,301.00	7,301.00	0.00	7,412.00	7,412.00	1.5%
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%

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)	
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	39,790.26	81,870.39	121,660.65	11,721.00	3,190.00	14,911.00	-87.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		179,866.00	179,866.00		177,190.00	177,190.00	-1.5%
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			201,700.26	269,037.39	470,737.65	173,631.00	187,792.00	361,423.00	-23.2%
TOTAL, REVENUES			8,894,307.26	846,739.39	9,741,046.65	7,874,079.00	769,801.00	8,643,880.00	-11.3%

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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	3,691,273.32	134,049.07	3,825,322.39	3,845,644.00	139,226.00	3,984,870.00	4.2%
Certificated Pupil Support Salaries		1200	113,671.14	48,843.22	162,514.36	120,241.00	65,785.00	186,026.00	14.5%
Certificated Supervisors' and Administrators' Salaries		1300	425,017.83	6,176.04	431,193.87	406,801.00	6,440.00	413,241.00	-4.2%
Other Certificated Salaries		1900	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			4,232,462.29	189,068.33	4,421,530.62	4,372,686.00	211,451.00	4,584,137.00	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	372,084.17	66,559.53	438,643.70	458,634.00	23,435.00	482,069.00	9.9%
Classified Support Salaries		2200	167,001.24	57,528.80	224,530.04	176,374.00	48,489.00	224,863.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	121,185.04	0.00	121,185.04	190,575.00	0.00	190,575.00	57.3%
Clerical, Technical and Office Salaries		2400	223,018.37	0.00	223,018.37	228,243.00	0.00	228,243.00	2.3%
Other Classified Salaries		2900	107,734.87	0.00	107,734.87	102,272.00	0.00	102,272.00	-5.1%
TOTAL, CLASSIFIED SALARIES			991,023.69	124,088.33	1,115,112.02	1,156,098.00	71,924.00	1,228,022.00	10.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	715,148.37	394,960.29	1,110,108.66	708,213.00	396,411.00	1,104,624.00	-0.5%
PERS		3201-3202	170,605.79	27,303.86	197,909.65	221,343.00	14,891.00	236,234.00	19.4%
OASDI/Medicare/Alternative		3301-3302	135,171.71	12,014.89	147,186.60	148,087.00	8,018.00	156,105.00	6.1%
Health and Welfare Benefits		3401-3402	623,298.45	28,587.10	651,885.55	631,092.00	30,554.00	661,646.00	1.5%
Unemployment Insurance		3501-3502	2,523.49	148.42	2,671.91	2,710.00	141.00	2,851.00	6.7%
Workers' Compensation		3601-3602	50,098.90	3,414.88	53,513.78	53,114.00	2,728.00	55,842.00	4.4%
OPEB, Allocated		3701-3702	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,701,846.71	466,429.44	2,168,276.15	1,769,559.00	452,743.00	2,222,302.00	2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	155,344.47	15,509.44	170,853.91	101,600.00	39,595.00	141,195.00	-17.4%
Books and Other Reference Materials		4200	1,430.66	3,196.71	4,627.37	1,475.00	0.00	1,475.00	-68.1%
Materials and Supplies		4300	146,844.55	71,339.18	218,183.73	105,824.00	28,925.00	134,749.00	-38.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	211,041.91	6,078.81	217,120.72	74,910.00	0.00	74,910.00	-65.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			514,661.59	96,124.14	610,785.73	283,809.00	68,520.00	352,329.00	-42.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	42,528.48	65,428.96	107,957.44	42,530.00	31,272.00	73,802.00	-31.6%
Travel and Conferences		5200	19,795.04	8,774.76	28,569.80	15,023.00	8,413.00	23,436.00	-18.0%
Dues and Memberships		5300	10,699.70	0.00	10,699.70	10,855.00	0.00	10,855.00	1.5%
Insurance		5400 - 5450	62,495.00	0.00	62,495.00	63,434.00	0.00	63,434.00	1.5%
Operations and Housekeeping Services		5500	70,868.23	2,993.00	73,861.23	71,936.00	3,039.00	74,975.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,739.75	28,301.97	78,041.72	32,992.00	28,730.00	61,722.00	-20.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	482,494.85	362,830.34	845,325.19	295,322.00	208,353.00	503,675.00	-40.4%
Communications		5900	14,291.41	0.00	14,291.41	14,382.00	0.00	14,382.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			752,912.46	468,329.03	1,221,241.49	546,474.00	279,807.00	826,281.00	-32.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	14,283.00	181,988.70	196,271.70	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	65,564.29	0.00	65,564.29	39,400.00	0.00	39,400.00	-39.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			79,847.29	181,988.70	261,835.99	39,400.00	0.00	39,400.00	-85.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,272,754.03	1,526,027.97	9,798,782.00	8,168,026.00	1,084,445.00	9,252,471.00	-5.6%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	19,766.00	0.00	19,766.00	19,766.00	0.00	19,766.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,171.00	0.00	25,171.00	25,171.00	0.00	25,171.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			44,937.00	0.00	44,937.00	44,937.00	0.00	44,937.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
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	(518,835.00)	518,835.00	0.00	(449,258.00)	449,258.00	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			(518,835.00)	518,835.00	0.00	(449,258.00)	449,258.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(563,772.00)	518,835.00	(44,937.00)	(494,195.00)	449,258.00	(44,937.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	220.00	220.00	0.0%
4) Other Local Revenue		8600-8799	139,650.97	218,259.00	56.3%
5) TOTAL REVENUES			139,870.97	218,479.00	56.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,740.45	11,159.00	44.2%
2) Classified Salaries		2000-2999	150,615.81	171,648.00	14.0%
3) Employee Benefits		3000-3999	75,004.44	91,461.00	21.9%
4) Books and Supplies		4000-4999	7,972.82	7,251.00	-9.1%
5) Services and Other Operating Expenditures		5000-5999	5,893.16	5,200.00	-11.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			247,226.68	286,719.00	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(107,355.71)	(68,240.00)	-36.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,355.71)	(68,240.00)	-36.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	238,919.00	131,563.29	-44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,919.00	131,563.29	-44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,919.00	131,563.29	-44.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	131,563.29	63,323.29	-51.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,274.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,000.00		
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	12.00		
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			162,286.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			162,286.33		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8567	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	220.00	220.00	0.0%
TOTAL, OTHER STATE REVENUE			220.00	220.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,258.97	7,259.00	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	132,392.00	211,000.00	59.4%
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			139,650.97	218,259.00	56.3%
TOTAL, REVENUES			139,870.97	218,479.00	56.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,740.45	11,159.00	44.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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			7,740.45	11,159.00	44.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	128,015.89	147,835.00	15.5%
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	22,599.92	23,813.00	5.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			150,615.81	171,648.00	14.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,547.24	2,952.00	15.9%
PERS		3201-3202	28,318.43	34,300.00	21.1%
OASDI/Medicare/Alternative		3301-3302	11,149.91	12,833.00	15.1%
Health and Welfare Benefits		3401-3402	31,390.40	39,524.00	25.9%
Unemployment Insurance		3501-3502	78.53	94.00	19.7%
Workers' Compensation		3601-3602	1,519.93	1,758.00	15.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,004.44	91,461.00	21.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,972.82	7,251.00	-9.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,972.82	7,251.00	-9.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,723.00	5,000.00	-12.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	170.16	200.00	17.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,893.16	5,200.00	-11.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			247,226.68	286,719.00	16.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,815.74	41,800.00	27.4%
3) Other State Revenue		8300-8599	2,132.28	4,300.00	101.7%
4) Other Local Revenue		8600-8799	33,605.56	39,410.00	17.3%
5) TOTAL REVENUES			68,553.58	85,510.00	24.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,601.48	28,046.00	1.6%
3) Employee Benefits		3000-3999	10,120.95	10,557.00	4.3%
4) Books and Supplies		4000-4999	63,376.09	65,137.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	1,591.00	1,536.00	-3.5%
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	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			102,689.52	105,276.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,135.94)	(19,766.00)	-42.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,766.00	19,766.00	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			19,766.00	19,766.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,369.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,578.00	3,208.06	-81.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,578.00	3,208.06	-81.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,578.00	3,208.06	-81.7%
2) Ending Balance, June 30 (E + F1e)			3,208.06	3,208.06	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			3,208.06	3,208.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,874.35		
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			7,874.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,874.35		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	32,815.74	41,800.00	27.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			32,815.74	41,800.00	27.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,132.28	4,300.00	101.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,132.28	4,300.00	101.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	33,444.00	39,300.00	17.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110.00	110.00	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	51.56	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			33,605.56	39,410.00	17.3%
TOTAL, REVENUES			68,553.58	85,510.00	24.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	27,601.48	28,046.00	1.6%
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			27,601.48	28,046.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,155.14	3,486.00	10.5%
OASDI/Medicare/Alternative		3301-3302	2,111.52	2,148.00	1.7%
Health and Welfare Benefits		3401-3402	4,575.39	4,638.00	1.4%
Unemployment Insurance		3501-3502	13.91	15.00	7.8%
Workers' Compensation		3601-3602	264.99	270.00	1.9%
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			10,120.95	10,557.00	4.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,705.13	136.00	-92.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	61,670.96	65,001.00	5.4%
TOTAL, BOOKS AND SUPPLIES			63,376.09	65,137.00	2.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	1,576.00	1,536.00	-2.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,591.00	1,536.00	-3.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			102,689.52	105,276.00	2.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	19,766.00	19,766.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,766.00	19,766.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,766.00	19,766.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,507.00	19,507.00	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	250.00	50.00	-80.0%
5) TOTAL REVENUES			19,757.00	19,557.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,050.00	0.00	-100.0%
3) Employee Benefits		3000-3999	314.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	69,666.44	44,728.00	-35.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			71,030.44	44,728.00	-37.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,273.44)	(25,171.00)	-50.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,171.00	25,171.00	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			25,171.00	25,171.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,102.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,114.00	21,011.56	-55.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,114.00	21,011.56	-55.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,114.00	21,011.56	-55.4%
2) Ending Balance, June 30 (E + F1e)			21,011.56	21,011.56	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	21,011.56	21,011.56	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,643.56		
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			22,643.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			22,643.56		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	19,507.00	19,507.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,507.00	19,507.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Interest		8660	250.00	50.00	-80.0%
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			250.00	50.00	-80.0%
TOTAL, REVENUES			19,757.00	19,557.00	-1.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,050.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,050.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	218.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	82.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	12.00	0.00	-100.0%
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			314.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	69,666.44	44,728.00	-35.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,666.44	44,728.00	-35.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			71,030.44	44,728.00	-37.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	25,171.00	25,171.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,171.00	25,171.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,171.00	25,171.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,367.00	8,367.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	526,261.00	534,628.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			526,261.00	534,628.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,261.00	534,628.00	1.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	534,628.00	542,995.00	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	534,627.51		
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			534,627.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			534,627.51		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,367.00	8,367.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,367.00	8,367.00	0.0%
TOTAL REVENUES			8,367.00	8,367.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,300.00	12,300.00	0.0%
5) TOTAL REVENUES			12,300.00	12,300.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,300.00	12,300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,300.00	12,300.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	831,787.00	844,087.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			831,787.00	844,087.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			831,787.00	844,087.00	1.5%
2) Ending Balance, June 30 (E + F1e)			844,087.00	856,387.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	844,087.00	856,387.00	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	840,668.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			840,668.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			840,668.58		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	12,300.00	12,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,300.00	12,300.00	0.0%
TOTAL, REVENUES			12,300.00	12,300.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,068.31	2,209.00	-45.7%
5) TOTAL REVENUES			4,068.31	2,209.00	-45.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,818.00	2,478.00	36.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,818.00	2,478.00	36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,250.31	(269.00)	-112.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,250.31	(269.00)	-112.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,887.00	138,137.31	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,887.00	138,137.31	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,887.00	138,137.31	1.7%
2) Ending Balance, June 30 (E + F1e)			138,137.31	137,868.31	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	135,192.00	134,923.00	-0.2%
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	2,945.31	2,945.31	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	142,399.66		
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			142,399.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			142,399.66		
(G9 + H2) - (I6 + J2)					

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	4,068.31	2,209.00	-45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,068.31	2,209.00	-45.7%
TOTAL, REVENUES			4,068.31	2,209.00	-45.7%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	1,818.00	2,478.00	36.3%
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)			1,818.00	2,478.00	36.3%
TOTAL, EXPENDITURES			1,818.00	2,478.00	36.3%

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

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.07	0.00	-100.0%
5) TOTAL, REVENUES			0.07	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.07	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6.00	6.07	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.00	6.07	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.00	6.07	1.2%
2) Ending Balance, June 30 (E + F1e)			6.07	6.07	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	6.07	6.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6.56		
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			6.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6.56		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.07	0.00	-100.0%
TOTAL, REVENUES			0.07	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	8,109.35	8,110.00	0.0%
5) TOTAL, REVENUES			8,109.35	8,110.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,968.75	5,000.00	-80.0%
6) Capital Outlay		6000-6999	205,599.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			230,568.48	5,000.00	-97.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(222,459.13)	3,110.00	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(222,459.13)	3,110.00	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	925,633.00	372,741.44	-59.7%
b) Audit Adjustments		9793	(330,432.43)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			595,200.57	372,741.44	-37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			595,200.57	372,741.44	-37.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	372,741.44	375,851.44	0.8%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	385,758.66		
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			385,758.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			385,758.66		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFE 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	8,109.35	8,110.00	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			8,109.35	8,110.00	0.0%
TOTAL, REVENUES			8,109.35	8,110.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,968.75	5,000.00	-80.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,968.75	5,000.00	-80.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	205,599.73	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			205,599.73	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			230,568.48	5,000.00	-97.8%

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

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	404,785.95	404,785.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			404,785.95	404,785.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			404,785.95	404,785.95	0.0%
2) Ending Balance, June 30 (E + F1e)			404,785.95	404,785.95	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	404,785.95	404,785.95	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	40.10	40.10	40.10	.37.29	37.29	40.10
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	40.10	40.10	40.10	37.29	37.29	40.10
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	0.91	0.91	0.91	0.96	0.96	0.96
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.91	0.91	0.91	0.96	0.96	0.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	41.01	41.01	41.01	38.25	38.25	41.06
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	695.83	695.83	695.83	696.19	696.19	696.19
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	695.83	695.83	695.83	696.19	696.19	696.19
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	695.83	695.83	695.83	696.19	696.19	696.19

District Name
 → Gravenstein USD

**PROJECTED MONTHLY CASH FLOW
 ADOPTED BUDGET FISCAL YEAR**

(includes revenue and expenditure accruals at year end - cash is adjusted through section D below)

Enter your current working budget totals in this column

Use this as a working tool to get "Total" to match "Budget" for revenues / exp / other

Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
	A. BEGINNING CASH	9,078,735	8,497,484	7,775,117	7,413,435	6,789,810	6,809,124	8,249,486	7,979,672	7,684,254	7,426,326	8,656,851	8,408,374				
B. REVENUES																	
LCFF Sources:																	
StateAid/ EPA/ transfers 8011-8099	193,526	153,114	508,571	-	696,695	508,571	348,347	381,447	445,818	450,756	381,446		355,080		4,423,371	4,423,371	(0)
LCFF Sources:																	
Property Taxes 802x-804x						1,752,288	-	15,271	29	1,345,286	53,431	-	8,411		3,174,716	3,174,716	(0)
Federal Revenue 8100-8299	7,756	(74,210)	-	-	52,613	(4,461)	18,056	-	-	20,083	10,621	-	104,763		135,220	135,220	(0)
Other State Revenue 8300-8599	45,286	(2,086)	-	41,394	13,748	(71,845)	43,407	-	5,246	61,230	-	-	395,766		532,147	532,147	0
Other Local Revenue 8600-8792	5,459	3,341	10,977	68,462	12,028	36,491	37,225	31,889	18,609	52,081	35,417	(856)	50,295		361,423	361,423	0
Interfund Transfer In 8900-8999												17,003			17,003	17,003	-
TOTAL REVENUES	252,027	80,160	519,548	109,856	775,084	2,221,043	447,035	428,608	469,703	1,929,435	497,919	(856)	914,315		8,643,880	8,643,880	(0)
C. EXPENDITURES																	
Certificated Salaries 1000-1999	46,448	403,737	413,195	400,205	405,117	413,925	401,198	403,423	421,378	401,613	392,844	481,055			4,584,137	4,584,137	(0)
Classified Salaries 2000-2999	29,461	93,240	117,481	105,425	112,777	106,323	111,971	111,211	110,414	105,844	107,401	116,476			1,228,022	1,228,022	(0)
Employee Benefits 3000-3999	23,958	150,367	169,702	161,986	163,091	163,903	163,632	164,365	166,873	164,062	162,935	567,428			2,222,302	2,222,302	0
Books and Supplies 4000-4999	37,113	103,159	77,008	30,523	18,176	6,427	15,995	11,749	5,810	4,219	11,522	30,627			352,329	352,329	0
Stvs/Other Oper Exps 5000-5999	69,679	40,145	92,352	35,342	56,608	70,338	38,840	30,511	23,157	23,172	44,357	301,782			826,281	826,281	(0)
Capital Outlay 6000-6999	19,398	11,879	11,492	-	-	-	(14,787)	2,767	-	-	2,167	6,483			39,400	39,400	(0)
Other Outgo 7000-7999	-	-	-	-	-	19,766	-	-	-	-	25,171	-			44,937	44,937	-
TOTAL EXPENDITURES	226,057	802,527	881,230	733,482	755,769	780,682	716,848	724,026	727,631	698,910	746,396	1,503,851			9,297,408	9,297,408	(0)
CHANGES IN CURRENT ASSETS: D-1 INCREASE/(DECREASE)																	
Revolving Cash 9130																	
Accounts Receivable 9210-9299	607,222														607,222		(607,222)
Due from Other Funds 9310-9319																	
Stores 932X																	
Prepaid Expenditures 9330																	
TOTAL CHANGES IN ASSETS	607,222	-	-	-	-	-	-	-	-	-	-	-	-	-	607,222	-	(607,222)
CHANGES IN LIABILITIES: D-2 INCREASE/(DECREASE)																	
Accounts Payable/ Payroll/Due to Govt 9500-9599																	
Due to Other Funds 9610																	
Temporary Loans 9615																	
TRAN Payable 9641																	
Unearned Revenue 9650-9659																	
TOTAL CHANGE IN LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D-3 AUDIT ADJUSTMENT 97xx																	
NET INCREASE (DECREASE) IN CASH (from changes in assets, liabilities and audit adj)	(607,222)	-	-	-	-	-	-	-	-	-	-	-	-	-	(607,222)	-	
NET CHANGE IN CASH: E INCREASE/(DECREASE)	(581,251)	(722,367)	(361,682)	(623,625)	19,314	1,440,362	(269,813)	(295,418)	(257,928)	1,230,525	(248,477)	(1,504,707)			(2,175,068)		
F ENDING CASH (A + E)	8,497,484	7,775,117	7,413,433	6,789,810	6,809,124	8,249,486	7,979,672	7,684,254	7,426,326	8,656,851	8,408,374	6,903,667					
G ENDING CASH, PLUS ACCRUALS															6,903,667		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	44,937.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					19,766.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,171.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RFTIRFF BFNFFIT FIIND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	44,937.00	44,937.00		

July 1 Budget
2020-21 Budget
Technical Review Checks

Gravenstein Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

LCFF Calculator Universal Assumptions
Gravenstein Union Elementary (70714) -
Summary of Funding

5/26/2020

	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%
Base Grant	316,733	287,199	271,526	271,526
Grade Span Adjustment	30,839	28,413	26,745	26,745
Supplemental Grant	27,152	23,229	18,763	19,390
Concentration Grant	-	-	-	-
Add-ons	59,509	53,558	53,558	53,558
Total Target	434,233	392,399	370,592	371,219
Transition Components:				
Target	\$ 434,233	\$ 392,399	\$ 370,592	\$ 371,219
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	837,142	834,145	823,106	823,106
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	316,914	285,223	285,223	285,223
Additional State Aid	85,995	90,525	101,494	100,867
Total LCFF Entitlement	\$ 837,142	\$ 768,147	\$ 757,309	\$ 757,309
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 632,302	\$ 569,072	\$ 569,072	\$ 569,072
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	32,456	27,678	25,668	25,668
Local Revenue Sources:				
8021 to 8089 - Property Taxes	3,097,284	3,174,716	3,174,716	3,174,716
8096 - In-Lieu of Property Taxes	(2,924,900)	(3,000,551)	(3,009,580)	(3,009,580)
Property Taxes net of in-lieu	172,384	174,165	165,136	165,136
TOTAL FUNDING	\$ 837,142	\$ 770,915	\$ 759,876	\$ 759,876
Basic Aid Status				
	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ 2,768	\$ 2,567	\$ 2,567
Total Phase-In Entitlement	\$ 837,142	\$ 768,147	\$ 757,309	\$ 757,309
EPA Details				
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 32,456	\$ 27,678	\$ 25,668	\$ 25,668
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	32,456	27,678	25,668	25,668
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(4,646)	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	43	39	39	39
COE Enrollment	1	1	1	1
Total Enrollment	44	40	40	40
Unduplicated Pupil Count	13	13	13	13
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	13	13	13	13
Rolling %, Supplemental Grant	39.0600%	36.8000%	31.4500%	32.5000%
Rolling %, Concentration Grant	39.0600%	36.8000%	31.4500%	32.5000%
FUNDED ADA				
Adjusted Base Grant ADA	Current Year	Prior Year	Current Year	Current Year
Grades TK-3	38.50	38.50	36.29	36.29
Grades 4-6	-	-	-	-
Grades 7-8	2.51	1.91	1.91	1.91

LCFF Calculator Universal Assumptions				5/26/2020
Gravenstein Union Elementary (70714) -				
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	41.01	40.41	38.20	38.20
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	41.01	40.41	38.20	38.20
ACTUAL ADA (Current Year Only)				
Grades TK-3	38.50	36.29	36.29	36.29
Grades 4-6	-	-	-	-
Grades 7-8	2.51	1.91	1.91	1.91
Grades 9-12	-	-	-	-
Total Actual ADA	41.01	38.20	38.20	38.20
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>2.21</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentr	\$ 27,152	\$ 23,229	\$ 18,763	\$ 19,390
Current year Percentage to Increase or Improve St	3.62%	3.36%	2.74%	2.83%

Growthstein Union Elementary (70714) - GLSD 2020-21 Budget																	
LOCAL CONTROL FUNDING FORMULA																	
CALCULATE LCFF TARGET																	
2020-21				2021-22				2022-23									
COLA & Augmentation			Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation			Base Grant Proration		Unduplicated Pupil Percentage					
0.000%			-7.92%		36.80%		2.480%			-12.18%		31.45%					
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	38.50	7,092	738	576	323,542	36.29	7,092	738	493	302,024	35.29	7,052	738	509	302,520		
Grades 4-6	-	7,199	-	530	-	-	7,199	-	453	-	-	-	7,189	-	468	-	-
Grades 7-11	1.91	7,412	-	546	15,199	1.91	7,412	-	466	15,047	1.91	7,432	-	482	15,077		
Grades 9-12	-	8,590	223	649	-	-	8,590	223	554	-	-	-	8,550	223	573	-	-
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	40.41	287,199	28,413	23,229	338,841	38.20	271,526	26,745	18,769	317,094	38.20	271,526	26,745	19,390	317,661		
Targeted Instructional Improvement Block Grant	-	-	-	-	8,558	-	-	-	-	8,558	-	-	-	-	8,558		
Home-to-School Transportation	-	-	-	-	45,000	-	-	-	-	45,000	-	-	-	-	45,000		
Small School District Bus Replacement Program	-	-	-	-	45,000	-	-	-	-	45,000	-	-	-	-	45,000		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					392,399					370,592					371,219		
Funded based on Target Formula (based on prior year P-2 certified)					TRUE					TRUE					TRUE		
ECONOMIC RECOVERY TARGET PAYMENT																	
CALCULATE LCFF FLOOR																	
Current year Funded ADA times Base per ADA			12-13 Rate	20-21 ADA		12-13 Rate	21-22 ADA			12-13 Rate	22-23 ADA						
Current year Funded ADA times Other RL per ADA			4,982.29	40.41	201,334	4,982.29	38.20			4,982.29	38.20						
Necessary Small School Allowance at 12-13 rates			12.59	40.41	509	12.59	38.20			12.59	38.20						
2012-13 Category					632,302												
Floor Adjustments																	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA																	
Less Fair Share Reduction																	
Non-CDE certified New Charter: District PY rate * CY ADA																	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$	40.41		\$	38.20			\$	38.20						
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					834,145					823,106							
CALCULATE LCFF PHASE-IN ENTITLEMENT																	
LOCAL CONTROL FUNDING FORMULA TARGET																	
LOCAL CONTROL FUNDING FORMULA FLOOR																	
LCFF Need (LCFF Target less LCFF Floor, if positive)																	
Current Year Gap Funding																	
ECONOMIC RECOVERY PAYMENT																	
Miscellaneous Adjustments																	
LCFF Entitlement before Minimum State Aid provision																	
CALCULATE STATE AID																	
Transition Entitlement																	
Local Revenue (including RDA)																	
Gross State Aid																	
CALCULATE MINIMUM STATE AID																	
2012-13 RL/Charter Gen BG adjusted for ADA																	
2012-13 NSS Allowance (deflected)																	
Minimum State Aid Adjustments																	
Less Current Year Property Taxes/In Lieu																	
Subtotal State Aid for Historical RL/Charter General BG																	
Categorical funding from 2012-13																	
Charter Categorical Block Grant adjusted for ADA																	
Minimum State Aid Guarantee Before Proration Factor																	
Proration Factor																	
Minimum State Aid Guarantee																	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																	
Local Control Funding Formula Target Base (2019-20 forward)																	
Minimum State Aid plus Property Taxes including RDA																	
Offset																	
Minimum State Aid Prior to Offset																	
Total Minimum State Aid with Offset																	
TOTAL STATE AID																	
Additional State Aid (Additional SA)																	
LCFF Phase-in Entitlement																	
(before CDE transfer, Choice & Charter Supplemental)																	
CHANGE OVER PRIOR YEAR																	
LCFF Entitlement PER ADA																	
PER ADA CHANGE OVER PRIOR YEAR																	
BASIC AID STATUS (school districts only)																	
LCFF SOURCES INCLUDING EXCESS TAXES																	
State Aid																	
Property Taxes net of In-lieu																	
Charter In-Lieu Taxes																	
LCFF pre CDE, Choice, Supp																	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
 Gravenstein Union Elementary (70714) - GUSD 2020-21 Budget

5/26/20

Estimated Property Taxes (with RDA)

Less In-Lieu transfer
 Total Local Revenue

	2019-20	2020-21	2021-22	2022-23
A-6	3,097,284	3,174,716	3,174,716	3,174,716
\$	(2,924,900)	(3,000,551)	(3,009,580)	(3,009,580)
\$	172,384	174,165	165,136	165,136

Statewide 90th percentile rate

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

Floor Adjustments
 Miscellaneous Adjustments
 Minimum State Aid Adjustments
 Funded Based on Target Formula

	2019-20	2020-21	2021-22	2022-23
B-10	-	-	-	-
E-1	-	-	-	-
G-5	-	-	-	-
True/False	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

District Enrollment
 COE Enrollment
 Total Enrollment
 District Unduplicated Pupil Count
 COE Unduplicated Pupil Count
 Total Unduplicated Pupil Count

	2019-20	2020-21	2021-22	2022-23
A-1 / A-3	43	39	39	39
A-2 / A-4	1	1	1	1
	44	40	40	40
B-1 / B-3	13	13	13	13
B-2 / B-4	-	-	-	-
	13	13	13	13

Single Year Unduplicated Pupil Percentage
 Unduplicated Pupil Percentage (%)

	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	29.55%	32.50%	32.50%	32.50%
	39.06%	36.80%	31.45%	32.50%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.
 Enter ADA by grade span.

ADA

CURRENT YEAR ADA:

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

	2019-20	2020-21	2021-22	2022-23
B-1	38.50	36.29	36.29	36.29
B-2	-	-	-	-
B-3	-	-	-	-
B-4	-	-	-	-

Non Public School, NPS-Licensed Children Institutions, Community Day School:

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

E-1	-	-	-	-
E-2	-	-	-	-
E-3	1.60	0.96	0.96	0.96
E-4	-	-	-	-

District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)
 DISTRICT TOTAL

	40.10	37.25	37.25	37.25
--	-------	-------	-------	-------

County operated (Community School, Special Ed):

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

E-6 & E-11	-	-	-	-
E-7 & E-12	-	-	-	-
E-8 & E-13	0.91	0.96	0.96	0.96
E-9 & E-14	-	-	-	-
	0.91	0.96	0.96	0.96

RATIO: District ADA to Enrollment
 RATIO: County ADA to Enrollment

	93.26%	95.50%	95.50%	95.50%
	91.00%	95.50%	95.50%	95.50%

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

ADA transfer: Student from District to Charter (cross fiscal year)

Grades TK-3
 Grades 4-6
 Grades 7-8

	2019-20	2020-21	2021-22	2022-23
A-6	28.99	28.99	28.99	28.99
A-7	-	-	-	-
B	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
Gravenstein Union Elementary (70714) - GUSD 2020-21 Budget

5/26/20

Grades 9-12

	2019-20	2020-21	2021-22	2022-23
A-9	-	-	-	-
	28.99	28.99	28.99	28.99
A-11	34.12	34.12	34.12	34.12
A-12	-	-	-	-
A-13	-	-	-	-
A-14	-	-	-	-
	34.12	34.12	34.12	34.12
	(5.13)	(5.13)	(5.13)	(5.13)

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

Difference (if diff. < 0, no adj. to PY ADA)

LCFF ADA

ADA Guarantee - Prior Year

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

LCFF Subtotal

NSS

Combined Subtotal

	2019-20	2020-21	2021-22	2022-23
Grades TK-3	33.24	38.50	36.29	36.29
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	33.24	38.50	36.29	36.29
NSS	-	-	-	-
Combined Subtotal	33.24	38.50	36.29	36.29

ADA Guarantee - Current Year

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

LCFF Subtotal

NSS

Combined Subtotal

Grades TK-3	38.50	36.29	36.29	36.29
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	38.50	36.29	36.29	36.29
NSS	-	-	-	-
Combined Subtotal	38.50	36.29	36.29	36.29

Change in LCFF ADA
 (excludes NSS ADA)

	5.26 Increase	(2.21) Decline	- No Change	- No Change
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Funded LCFF ADA

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

Subtotal

Grades TK-3	38.50	38.50	36.29	36.29
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	38.50	38.50	36.29	36.29
	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>

Funded NSS ADA

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

Subtotal

Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>

NPS, CDS, & COE Operated

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

Subtotal

Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	2.51	1.91	1.91	1.91
Grades 9-12	-	-	-	-
Subtotal	2.51	1.91	1.91	1.91

Combined Total

Grades TK-3
 Grades 4-6
 Grades 7-8
 Grades 9-12

Total

Grades TK-3	38.50	38.50	36.29	36.29
Grades 4-6	-	-	-	-
Grades 7-8	2.51	1.91	1.91	1.91
Grades 9-12	-	-	-	-
Total	41.01	40.41	38.20	38.20

IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues to exclude. Note, excluded RDA revenues must be included in the Property Taxes entered on the District MYP Data tab. For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA

2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)

2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)

For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

1. Property taxes per ADA x District of Residence ADA

2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)

2b. Proration of Charter transition revenues x District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2019-20	2020-21	2021-22	2022-23
Local Property Taxes	\$ 3,097,284	\$ 3,174,716	\$ 3,174,716	\$ 3,174,716
Less: RDA incl. in Prop. Taxes	\$ -	\$ -	\$ -	\$ -
Local Property Taxes less RDA	\$ 3,097,284	\$ 3,174,716	\$ 3,174,716	\$ 3,174,716
District LCFF ADA	41.01	40.41	38.20	38.20
Total Charter LCFF ADA	695.83	696.19	696.19	696.19
Total LCFF ADA	736.84	736.60	734.39	734.39
Property Taxes per ADA	\$ 4,203.47	\$ 4,309.96	\$ 4,322.93	\$ 4,322.93
Funding Method:				
Property Taxes per ADA	\$ 2,924,900	\$ 3,000,551	\$ 3,009,580	\$ 3,009,580
LCFF Funding per ADA	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
Alternative Calculation Tool	-	-	-	-
In-Lieu of Property Tax Transfer	\$ 2,924,900	\$ 3,000,551	\$ 3,009,580	\$ 3,009,580
Prior Year Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid
1. Gravenstein Elementary	\$ 1,816,025	\$ 1,802,770	\$ 1,808,195	\$ 1,808,195
1. Property Taxes per ADA	432.03	418.28	418.28	418.28
ADA	1,816,025	1,802,770	1,808,195	1,808,195
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3	272.14	267.40	267.40	267.40
Grades 4-6	159.89	150.89	150.89	150.89
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
In-Lieu of Property Tax limit at Target	\$ 3,564,026	\$ 3,179,999	\$ 3,179,999	\$ 3,179,999
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA	-	-	-	-
Total Target Grant	-	-	-	-
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap	-	-	-	-
Charter ADA (from all districts)	-	-	-	-
Floor + CY Gap per ADA	-	-	-	-
ADA for students residing in the District	432.03	418.28	418.28	418.28
Floor + CY Gap for District of Residence	-	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -
2. Hillcrest Middle	\$ 1,108,875	\$ 1,197,781	\$ 1,201,385	\$ 1,201,385
1. Property Taxes per ADA	263.80	277.91	277.91	277.91
ADA	1,108,875	1,197,781	1,201,385	1,201,385
2. LCFF Funding per ADA				
a. Charter IS funded at Target in prior year				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3	-	-	-	-
Grades 4-6	109.52	91.68	91.68	91.68
Grades 7-8	154.28	186.23	186.23	186.23
Grades 9-12	-	-	-	-
In-Lieu of Property Tax limit at Target	\$ 2,098,181	\$ 2,040,341	\$ 2,040,341	\$ 2,040,341
b. Charter IS NOT funded at Target in prior year				
Target Base + GSA	-	-	-	-
Total Target Grant	-	-	-	-
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap	-	-	-	-
Charter ADA (from all districts)	-	-	-	-
Floor + CY Gap per ADA	-	-	-	-
ADA for students residing in the District	263.80	277.91	277.91	277.91
Floor + CY Gap for District of Residence	-	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -

**LCFF Calculator Universal Assumptions
Gravenstein Elementary (6051742) -
Summary of Funding**

5/26/2020

	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%
Base Grant	3,346,042	2,982,658	2,982,658	2,982,658
Grade Span Adjustment	217,984	197,341	197,074	197,074
Supplemental Grant	176,134	163,007	172,546	174,264
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	3,740,160	3,343,006	3,352,278	3,353,996
Transition Components:				
Target	\$ 3,740,160	\$ 3,343,006	\$ 3,352,278	\$ 3,353,996
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	3,603,191	3,488,597	3,488,597	3,488,597
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 3,740,160	\$ 3,343,006	\$ 3,352,278	\$ 3,353,996
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,520,917	\$ 1,194,342	\$ 1,203,614	\$ 1,205,332
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	403,218	345,894	340,469	340,469
Local Revenue Sources:				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,816,025	1,802,770	1,808,195	1,808,195
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	\$ 3,740,160	\$ 3,343,006	\$ 3,352,278	\$ 3,353,996
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,740,160	\$ 3,343,006	\$ 3,352,278	\$ 3,353,996
EPA Details				
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 403,218	\$ 345,894	\$ 340,469	\$ 340,469
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	403,218	345,894	340,469	340,469
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(49,872)	-	-	-
Accrual (from Assumptions)	-	-	-	-

Summary of Student Population

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	451	438	438	438
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	451	438	438	438
Unduplicated Pupil Count	120	120	120	120
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	120	120	120	120
Rolling %, Supplemental Grant	24.7100%	25.6300%	27.1300%	27.4000%
Rolling %, Concentration Grant	24.7100%	25.6300%	27.1300%	27.4000%

FUNDED ADA

Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year
Grades TK-3	272.14	267.40	267.40	267.40
Grades 4-6	159.89	150.89	150.89	150.89
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	432.03	418.29	418.29	418.29

Necessary Small School ADA	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	432.03	418.29	418.29	418.29

ACTUAL ADA (Current Year Only)

Grades TK-3	272.14	267.40	267.40	267.40
Grades 4-6	159.89	150.89	150.89	150.89
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	432.03	418.29	418.29	418.29
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-

LCAP Percentage to Increase or Improve Services

	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	176,134 \$	163,007 \$	172,546 \$	174,264
Current year Percentage to Increase or Improve S	4.94%	5.13%	5.43%	5.48%

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Gravenstein Elementary (6051742) - Gravenstein Elementary 2020-21 Budget												43077					v21.1a									
LOCAL CONTROL FUNDING FORMULA												2020-21					2021-22					2022-23				
CALCULATE LCFF TARGET												2020-21					2021-22					2022-23				
	COLA & Augmentation		Base Grant		Unduplicated Pupil		2020-21	COLA & Augmentation		Base Grant		Unduplicated Pupil		2021-22	COLA & Augmentation		Base Grant		Unduplicated Pupil		2022-23					
	ADA	Base	Gr Span	Proration	25.63%	25.63%		ADA	Base	Gr Span	Proration	27.13%	27.13%		ADA	Base	Gr Span	Proration	27.40%	27.40%						
Unduplicated as % of Enrollment	0.00%		-7.92%		25.63%			2.490%		-12.18%		27.13%			5.260%		-14.95%		27.40%							
Grades TK-3	267.40	7,092	738		401	2,201,067	267.40	7,092	738		425	2,207,348	267.40	7,092	738		429	2,208,479								
Grades 4-6	150.89	7,199			369	1,141,939	150.89	7,199			391	1,145,197	150.89	7,199			395	1,145,784								
Grades 7-8		7,412			380			7,412			402			7,412				406								
Grades 9-12		8,590	223		452			8,590	223		478			8,590	223		483									
Subtract NSS																										
NSS Allowance																										
TOTAL BASE	418.29	2,982,658	197,341		1,63,007	3,343,006	418.29	2,982,658	197,074		172,546	3,352,278	418.29	2,982,658	197,074		174,264	3,353,996								
Targeted Instructional Improvement Block Grant																										
Home-to-School Transportation																										
Small School District Bus Replacement Program																										
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						3,343,006						3,352,278						3,353,996								
Funded Based on Target Formula (based on prior year F-2 certification)						TRUE						TRUE						TRUE								
ECONOMIC RECOVERY TARGET PAYMENT																										
CALCULATE LCFF FLOOR																										
Current year Funded ADA times Base per ADA					12-13 Rate	20-21 ADA					12-13 Rate	21-22 ADA						12-13 Rate	22-23 ADA							
Current year Funded ADA times Other RL per ADA					5,136.78	418.29	2,148,664				5,136.78	418.29	2,148,664					5,136.78	418.29							
Necessary Small School Allowance at 12-13 rates						418.29					418.29							418.29								
2012-13 Categoryals																										
Floor Adjustments																										
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						443.85	418.29	185,658			443.85	418.29	185,658					443.85	418.29							
Loss Fair Share Reduction																										
Non-COE certified New Charter: District PY rate * CY ADA																										
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 2,759.51	418.29	1,154,275			\$ 2,759.51	418.29	1,154,275					\$ 2,759.51	418.29							
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR								3,488,597					3,488,597													
CALCULATE LCFF PHASE-IN ENTITLEMENT																										
LOCAL CONTROL FUNDING FORMULA TARGET						2020-21						2021-22							2022-23							
LOCAL CONTROL FUNDING FORMULA FLOOR						3,343,006						3,352,278							3,353,996							
LCFF Need (LCFF Target less LCFF Floor, if positive)						3,488,597						3,488,597							3,488,597							
Current Year Gap Funding																										
ECONOMIC RECOVERY PAYMENT							100.00%					100.00%							100.00%							
Miscellaneous Adjustments																										
LCFF Entitlement before Minimum State Aid provision						3,343,006						3,352,278							3,353,996							
CALCULATE STATE AID																										
Transition Entitlement						3,343,006						3,352,278							3,353,996							
Local Revenue (including ADA)						(1,802,770)						(1,808,195)							(1,808,195)							
Gross State Aid						1,540,236						1,544,083							1,545,801							
CALCULATE MINIMUM STATE AID																										
2012-13 RL/Charter Gen BG adjusted for ADA					12-13 Rate	20-21 ADA	N/A				12-13 Rate	21-22 ADA	N/A					12-13 Rate	22-23 ADA							
2012-13 NSS Allowance (deficit)					5,136.78	418.29	2,148,662				5,136.78	418.29	2,148,662					5,136.78	418.29							
Minimum State Aid Adjustments																										
Less Current Year Property Taxes/In Lieu							(1,802,770)						(1,808,195)						(1,808,195)							
Subtotal State Aid for Historical RL/Charter General BG							345,892						340,467						340,467							
Categorical funding from 2012-13																										
Charter Categorical Block Grant adjusted for ADA							185,658						185,658						185,658							
Minimum State Aid Guarantee Before Proration Factor							531,550						526,125						526,125							
Proration Factor							-10.00%						-10.00%						-10.00%							
Minimum State Aid Guarantee							478,395						473,513						473,513							
CHARTER SCHOOL MINIMUM STATE AID OFFSET																										
Local Control Funding Formula Target Base (2019-20 forward)						3,343,006						3,352,278							3,353,996							
Minimum State Aid plus Property Taxes including RDA						2,281,165						2,281,708							2,281,708							
Offset																										
Minimum State Aid Prior to Offset						478,395						473,513							473,513							
Total Minimum State Aid with Offset						478,395						473,513							473,513							
TOTAL STATE AID						1,540,236						1,544,083							1,545,801							
Additional State Aid (Additional SA)																										
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						3,343,006						3,352,278							3,353,996							
CHANGE OVER PRIOR YEAR																										
LCFF Entitlement PER ADA						-10.62%	(397,154)				0.28%	9,272						0.05%	1,718							
PER ADA CHANGES OVER PRIOR YEAR							7,992						8,014						8,018							
BASIC AID STATUS (school districts only)						-7.68%	(665)				0.28%	22						0.05%	4							
LCFF SOURCES INCLUDING EXCESS TAXES																										
State Aid						Increase	2020-21				Increase	2021-22						Increase	2022-23							
Property Taxes net of in-lieu						-19.95%	(383,899)	1,540,236			0.25%	3,847	1,544,083					0.11%	1,718							
Charter in-Lieu Taxes						0.00%	-				0.00%	-						0.00%	-							
LCFF pre COE, Choice, Supp						-0.73%	(13,255)	1,802,770			0.30%	5,425	1,808,195					0.00%	-							
						-10.62%	(397,154)	3,343,006			0.28%	9,272	3,352,278					0.05%	1,718							

Charter School Data Elements required to calculate the LCFF
 Gravenstein Elementary (6051742) - Gravenstein Elementary 2020-21 Budget

5/26/20

	2019-20	2020-21	2021-22	2022-23
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	I-4 F-6 / F-7 1,816,025	1,802,770	1,808,195	1,808,195

Statewide 90th percentile rate

UNDUPLICATED PUPIL PERCENTAGE

Charter School:

Enrollment
 Unduplicated Pupil Count

	2019-20	2020-21	2021-22	2022-23
A-1, A-2, A-3	451	438	438	438
B-1, B-2, B-3	120	120	120	120
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	26.61%	27.40%	27.40%	27.40%
Unduplicated Pupil Percentage (%)	24.71%	25.63%	27.13%	27.40%

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Percentage (%)	D-3 / H-3 39.06%	36.80%	31.45%	32.50%
Unduplicated Pupil Percentage: Supplemental Grant	24.71%	25.63%	27.13%	27.40%
Unduplicated Pupil Percentage: Concentration Grant	24.71%	25.63%	27.13%	27.40%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2019-20	2020-21	2021-22	2022-23
Grades TK-3	B-1 272.14	267.40	267.40	267.40
Grades 4-6	B-2 159.89	150.89	150.89	150.89
Grades 7-8	B-3			
Grades 9-12	B-4			
SUBTOTAL ADA	432.03	418.29	418.29	418.29
RATIO: ADA to Enrollment	0.96	0.96	0.96	0.96

OTHER LCFF TRANSITION INFORMATION

Miscellaneous Adjustments	H-2	E-1			
Minimum State Aid Adjustments	J-4	G-2			
Funded Based on Target Formula		True/False	TRUE	TRUE	TRUE

LCFF Calculator Universal Assumptions
Hillcrest Middle (6051759) - Hillcrest
Summary of Funding

5/26/2020

	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%
Base Grant	2,098,181	2,040,341	2,040,341	2,040,341
Grade Span Adjustment	-	-	-	-
Supplemental Grant	85,648	73,656	68,474	67,291
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,183,829	2,113,997	2,108,815	2,107,632
Transition Components:				
Target	\$ 2,183,829	\$ 2,113,997	\$ 2,108,815	\$ 2,107,632
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	2,122,619	2,236,153	2,236,153	2,236,153
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 2,183,829	\$ 2,113,997	\$ 2,108,815	\$ 2,107,632
Components of LCFF, By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 786,269	\$ 641,685	\$ 636,503	\$ 635,320
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	288,685	274,531	270,927	270,927
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,108,875	1,197,781	1,201,385	1,201,385
Property Taxes net of in-lieu	-	-	-	-
TOTAL FUNDING	\$ 2,183,829	\$ 2,113,997	\$ 2,108,815	\$ 2,107,632
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,183,829	\$ 2,113,997	\$ 2,108,815	\$ 2,107,632
EPA Details				
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 288,685	\$ 274,531	\$ 270,927	\$ 270,927
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	288,685	274,531	270,927	270,927
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(26,255)	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				

**LCFF Calculator Universal Assumptions
Hillcrest Middle (6051759) - Hillcrest**

5/26/2020

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	276	291	291	291
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	276	291	291	291
Unduplicated Pupil Count	48	48	48	48
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	48	48	48	48
Rolling %, Supplemental Grant	20.4100%	18.0500%	16.7800%	16.4900%
Rolling %, Concentration Grant	20.4100%	18.0500%	16.7800%	16.4900%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-
Grades 4-6	109.52	91.68	91.68	91.68
Grades 7-8	154.28	186.23	186.23	186.23
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	263.80	277.91	277.91	277.91
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	263.80	277.91	277.91	277.91
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	109.52	91.68	91.68	91.68
Grades 7-8	154.28	186.23	186.23	186.23
Grades 9-12	-	-	-	-
Total Actual ADA	263.80	277.91	277.91	277.91
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	85,648 \$	73,656 \$	68,474 \$	67,291
Current year Percentage to Increase or Improve S	4.08%	3.61%	3.36%	3.30%

Hillcrest Middle (8051739) - Hillcrest Middle 2020-21 Budget																							
2020-21					2021-22					2022-23													
LOCAL CONTROL FUNDING FORMULA																							
CALCULATE LCFF TARGET																							
COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET						
Unduplicated as % of Enrollment																							
0.000%		-7.92%		18.05%		18.05%		2.480%		-12.18%		16.78%		16.78%		3.260%		-14.95%		16.49%		16.49%	
Grades TK-3	-	7,092	738	283	-	-	7,092	738	263	-	-	-	7,092	738	258	-	-	-	7,092	738	258	-	-
Grades 4-6	91.68	7,199	-	260	-	91.68	7,199	-	242	-	682,154	-	7,199	-	237	-	-	681,771	-	7,199	-	-	-
Grades 7-8	186.23	7,412	-	268	-	186.23	7,412	-	248	-	1,426,661	-	7,412	-	244	-	-	1,425,860	-	7,412	-	-	-
Grades 9-12	-	-	223	318	-	-	-	223	296	-	-	-	-	223	291	-	-	-	-	-	-	-	-
Subtotal NSS	-	8,590	-	-	-	-	8,590	-	-	-	-	-	8,590	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	277.91	2,040,341	-	73,856	-	277.91	2,040,341	-	68,474	-	2,108,815	277.91	2,040,341	-	67,191	-	-	2,107,632	-	67,191	-	-	-
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	2,113,997					2,108,815					2,107,632												
Funded Based on Target Formula (based on prior year P-3 certification)	TRUE					TRUE					TRUE												
ECONOMIC RECOVERY TARGET PAYMENT																							
CALCULATE LCFF FLOOR																							
Current year Funded ADA times Base per ADA																							
Current year Funded ADA times Other RL per ADA																							
Necessary Small School Allowance at 12-13 rates																							
2012-13 Categoricals																							
Floor Adjustments																							
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA																							
Less Fair Share Reduction																							
Non-CDE certified New Charter: District PY rate * CY ADA																							
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA																							
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR																							
CALCULATE LCFF PHASE-IN ENTITLEMENT																							
LOCAL CONTROL FUNDING FORMULA TARGET																							
LOCAL CONTROL FUNDING FORMULA FLOOR																							
LCFF Need (LCFF Target less LCFF Floor, if positive)																							
Current Year Gap Funding																							
ECONOMIC RECOVERY PAYMENT																							
Miscellaneous Adjustments																							
LCFF Entitlement before Minimum State Aid provision																							
CALCULATE STATE AID																							
Transition Entitlement																							
Local Revenue (including RDA)																							
Gross State Aid																							
CALCULATE MINIMUM STATE AID																							
2012-13 RL/Charter Gen BG adjusted for ADA																							
2012-13 NSS Allowance (deficit)																							
Minimum State Aid Adjustments																							
Less Current Year Property Taxes/In Lieu																							
Subtotal State Aid for Historical RL/Charter General BG																							
Categorical funding from 2012-13																							
Charter Categorical Block Grant adjusted for ADA																							
Minimum State Aid Guarantee Before Proration Factor																							
Proration Factor																							
Minimum State Aid Guarantee																							
CHARTER SCHOOL MINIMUM STATE AID OFFSET																							
Local Control Funding Formula Target Base (2019-20 forward)																							
Minimum State Aid plus Property Taxes including RDA																							
Offset																							
Minimum State Aid Prior to Offset																							
Total Minimum State Aid with Offset																							
TOTAL STATE AID																							
Additional State Aid (Additional SA)																							
LCFF Phase-In Entitlement																							
(before COE transfer, Choice & Charter Supplemental)																							
CHANGE OVER PRIOR YEAR																							
LCFF Entitlement PER ADA																							
PER ADA CHANGE OVER PRIOR YEAR																							
BASIC AID STATUS (school districts only)																							
LCFF SOURCES INCLUDING EXCESS TAXES																							
State Aid																							
Property Taxes net of in-lieu																							
Charter in-Lieu Taxes																							
LCFF pre COE, Choice, Supp																							

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Charter School Data Elements required to calculate the LCFF
Hillcrest Middle (6051759) - Hillcrest Middle 2020-21 Budget

5/26/20

	2019-20	2020-21	2021-22	2022-23
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%
In-Lieu of Property Tax				
Statewide 90th percentile rate				
UNDUPLICATED PUPIL PERCENTAGE				
Charter School:				
Enrollment				
Unduplicated Pupil Count				
	2019-20	2020-21	2021-22	2022-23
A-1, A-2, A-3	276	291	291	291
B-1, B-2, B-3	48	48	48	48
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	17.39%	16.49%	16.49%	16.49%
Unduplicated Pupil Percentage (%)	20.41%	18.05%	16.78%	16.49%

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Percentage (%)	39.06%	36.80%	31.45%	32.50%
Unduplicated Pupil Percentage: Supplemental Grant	20.41%	18.05%	16.78%	16.49%
Unduplicated Pupil Percentage: Concentration Grant	20.41%	18.05%	16.78%	16.49%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2019-20	2020-21	2021-22	2022-23
Grades TK-3				
Grades 4-6	109.52	91.68	91.68	91.68
Grades 7-8	154.28	186.23	186.23	186.23
Grades 9-12				
SUBTOTAL ADA	263.80	277.91	277.91	277.91
RATIO: ADA to Enrollment	0.96	0.96	0.96	0.96

OTHER LCFF TRANSITION INFORMATION

Miscellaneous Adjustments	H-2	E-1		
Minimum State Aid Adjustments	J-4	G-2		
Funded Based on Target Formula		True/False	TRUE	TRUE
			TRUE	TRUE

SONOMA COUNTY OFFICE OF EDUCATION



AB 2756 REPORTING REQUIREMENTS

District: Gravenstein Union School District

Please check one:

- X The district does not have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title:
Prepared by:
Date: Copy attached
- 2) Report Title:
Prepared by:
Date: Copy attached
- 3) Report Title:
Prepared by:
Date: Copy attached

Signature: Wanda Holden
Chief Business Official

Date: 6-8-2020

*Please submit this form and any accompanying reports to:
Shelley Stiles, Director Fiscal Services
Sonoma County Office of Education*