

Oceanside Unified School District
Oceanside, California

2019-20
Revised Unaudited Actuals

For Board Approval
October 13, 2020

Item 11.A

2019-20 Unaudited Actuals

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
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SECTION 1

BUDGET OVERVIEW

Oceanside Unified

2019-2020 Unaudited Actuals

General Fund Summary

	Unrestricted	Restricted	Total Fund
<u>Revenues</u>			
LCFF Sources	172,312,516	981,070	173,293,586
Federal Revenues	7,868,618	10,137,645	18,006,263
State Revenues	5,238,037	14,293,870	19,531,908
Local Revenues	2,644,420	10,610,021	13,254,442
Total Revenue	188,063,591	36,022,607	224,086,198

<u>Expenditures</u>			
Certificated Salaries	72,266,952	19,603,353	91,870,305
Classified Salaries	21,785,914	9,991,072	31,776,986
Employee Benefits	42,506,023	26,387,436	68,893,458
Books & Supplies	3,311,782	4,782,483	8,094,265
Services, Other Operating Exp	10,930,065	9,721,102	20,651,168
Capital Outlay	286,351	610,616	896,968
Other Outgo	-	1,490,855	1,490,855
Direct Suprt/Indirect Costs	(901,632)	587,580	(314,052)
Total Expenditures	150,185,455	73,174,497	223,359,952

Excess (Deficiency) of Revenue over Expenditures	37,878,136	(37,151,890)	726,246
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<u>Other Financing Sources/Uses</u>			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Uses	-	-	-
Contributions	(34,593,452)	34,593,452	-
Total Other Financing	(34,593,452)	34,593,452	-

Net Change in Fund Balance	3,284,684	(2,558,438)	726,246
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Beginning Fund Balance	31,888,941	4,490,087	36,379,027
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Ending Fund Balance	35,173,625	1,931,649	37,105,274
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<u>Components of Fund Balance</u>			
Revolving Cash	290,000	-	290,000
Stores Inventory	115,883	-	115,883
Restricted	-	2,203,925	2,203,925
Other Commitments	512,500	-	512,500
Other Assignments	20,100,488	(285,792)	19,814,696
Reserve for Economic Uncertainties	11,167,998	-	11,167,998

Oceanside Unified School District

2019-2020 Unaudited Actuals

Components of the Ending Fund Balance

Nonspendable:

Stores	115,883	
Revolving Cash	290,000	
Prepaid Expenditures	2,986,755	
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	3,392,638	

Restricted: **1,918,133**

Committed:

Post-retirement benefit reserve (GASB 43/45)	512,500	
	<hr/>	
	512,500	

Assigned:

LRFMP and Turf Replacement	3,000,000	
Technology Plan (thru 21/22)	8,000,000	
SERP Liability	2,800,000	
Math Textbooks and PD	3,300,488	
Potential Litigation	3,000,000	
	-	
	-	
	<hr/>	
	20,100,488	

Unassigned:

Reserve for Economic Uncertainties	11,167,998	5.00%
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Total Ending Fund Balance: **37,091,757**

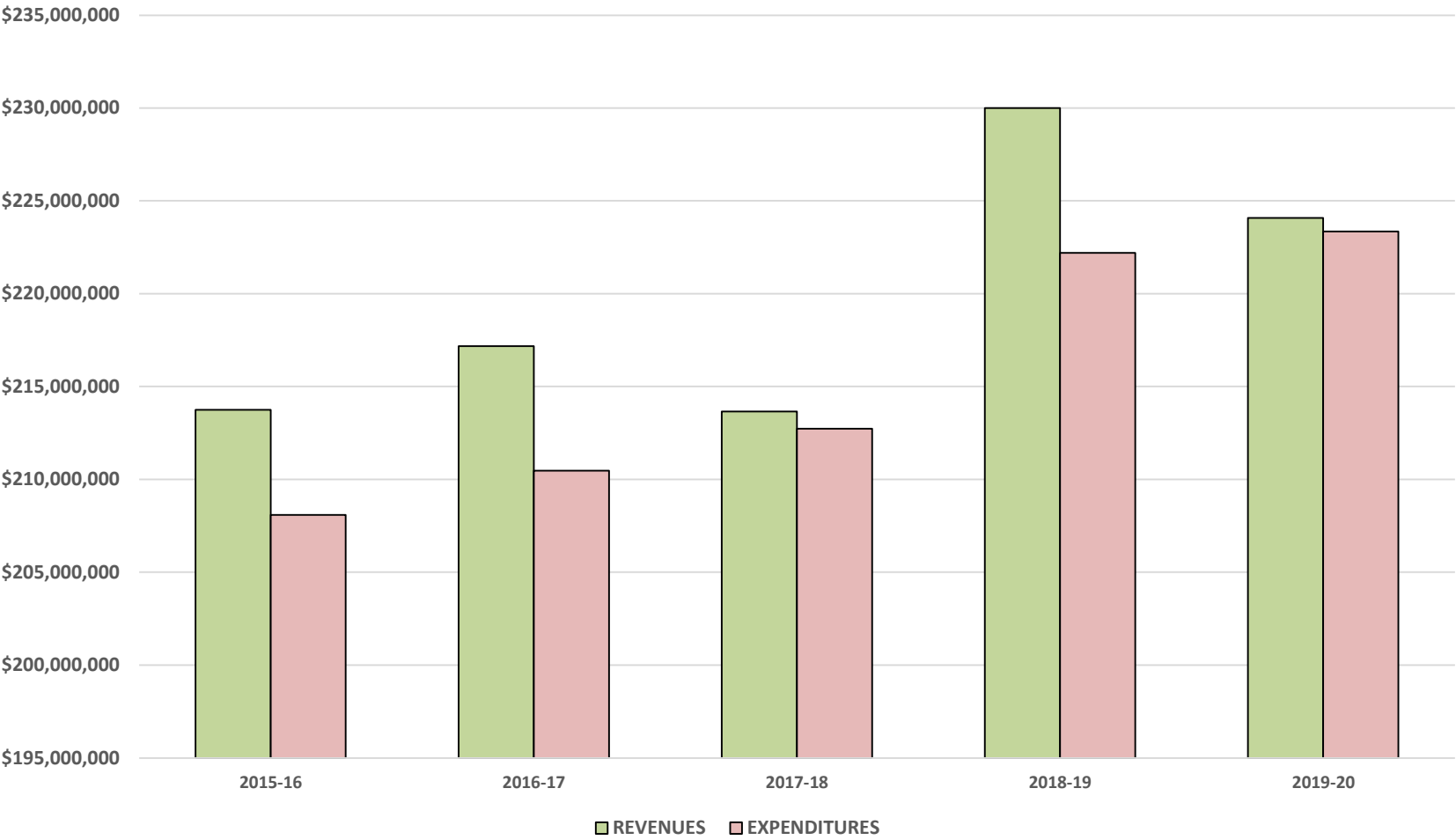
Oceanside Unified

2019-2020 Unaudited Actuals

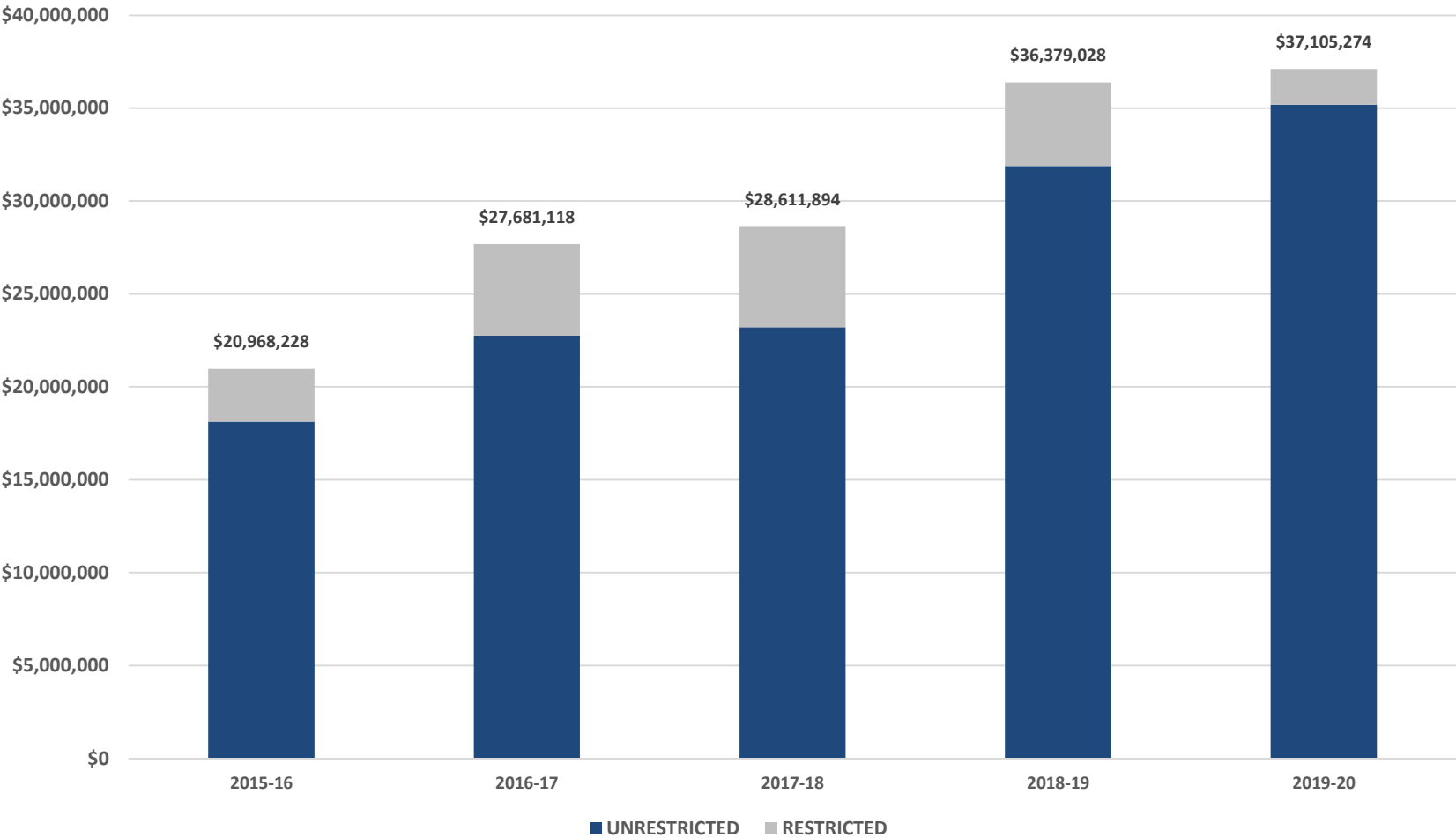
General Fund Comparison

	Unaudited Actuals	Estimated Actuals	Variance
<u>Revenues</u>			
LCFF Sources	173,293,586	173,207,656	85,930
Federal Revenues	18,006,263	20,397,069	(2,390,806)
State Revenues	19,531,908	16,514,943	3,016,965
Local Revenues	13,254,442	13,250,583	3,859
Total Revenue	224,086,198	223,370,251	715,947
<u>Expenditures</u>			
Certificated Salaries	91,870,305	93,072,526	(1,202,221)
Classified Salaries	31,776,986	32,540,276	(763,290)
Employee Benefits	68,893,458	66,168,399	2,725,059
Books & Supplies	8,094,265	11,663,790	(3,569,525)
Services, Other Operating Exp	20,651,168	26,078,147	(5,426,980)
Capital Outlay	896,968	1,104,060	(207,092)
Other Outgo	1,490,855	1,008,999	481,856
Direct Suprt/Indirect Costs	(314,052)	-	(314,052)
Total Expenditures	223,359,952	231,636,197	(8,276,245)
Excess (Deficiency) of Revenue over Expenditures	726,246	(8,265,946)	8,992,192
<u>Other Financing Sources/Uses</u>			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Uses	-	-	-
Contributions	-	-	-
Total Other Financing	-	-	-
Net Change in Fund Balance	726,246	(8,265,946)	8,992,192
Beginning Fund Balance	36,379,027	36,379,027	-
Ending Fund Balance	37,105,274	28,113,081	8,992,193
<u>Components of Fund Balance</u>			
Revolving Cash	290,000	-	290,000
Stores Inventory	115,883	-	115,883
Restricted	1,931,649	1,424,115	507,534
Other Commitments	512,500	512,500	-
Other Assignments	20,100,488	14,339,856	5,760,632
Reserve for Economic Uncertainties	11,167,998	11,836,611	(668,613)

Revenues vs. Expenditures



Ending Fund Balance



Oceanside Unified School District
2019-20 Unaudited Actuals
Other Funds

	Child Development	Child Nutrition	Building	Capital Facilities
Revenues				
LCFF Sources	-	-	-	-
Federal Revenues	-	6,469,608	-	-
State Revenues	983,198	582,656	-	-
Local Revenues	47,566	855,637	575,133	2,767,649
Total Revenue	1,030,764	7,907,900	575,133	2,767,649
Expenditures				
Certificated Salaries	440,977	-	-	-
Classified Salaries	107,041	3,079,139	39,361	122
Employee Benefits	367,566	1,591,472	18,761	17
Books & Supplies	9,539	3,025,770	311	580
Services, Other Operating Exp	42,312	203,580	1,590,120	114,179
Capital Outlay	-	16,017	3,314,761	625,235
Other Outgo/Direct/Indirect Costs	54,636	259,416	-	-
Total Expenditures	1,022,069	8,175,394	4,963,314	740,134
Other Sources/Uses				
Interfund Transfers In	-	-	4	-
Interfund Transfers Out	-	-	-	-
Other Uses	-	-	25,000,000	-
Contributions	-	-	-	-
Total Other Sources/Uses	-	-	25,000,004	-
Net Change in Fund Balance	8,694	(267,494)	20,611,823	2,027,515
Beginning Fund Balance	189,089	2,373,511	5,030,537	10,599,593
Audit Adjustment	-	-	-	-
Adjusted Beginning Balance	189,089	2,373,511	5,030,537	10,599,593
Ending Fund Balance	197,783	2,106,018	25,642,361	12,627,108

Oceanside Unified School District
2019-20 Unaudited Actuals
Other Funds

	County School Facilities	Bond & Interest Redemption	Self Insurance	Private- Purpose Trust Fund
Revenues				
LCFF Sources	-	-	-	-
Federal Revenues	-	-	-	-
State Revenues	-	105,657	-	-
Local Revenues	4	17,224,028	2,205,907	0
Total Revenue	4	17,329,685	2,205,907	0
Expenditures				
Certificated Salaries	-	-	-	0
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	0
Books & Supplies	-	-	-	-
Services, Other Operating Exp	-		2,064,944	-
Capital Outlay	-	-	-	-
Other Outgo/Direct/Indirect Costs	-	15,129,821	-	
Total Expenditures	-	15,129,821	2,064,944	0
Other Sources/Uses				
Interfund Transfers In	-	-	-	-
Interfund Transfers Out	4	-	-	-
Other Uses	-	1,528,652	-	-
Contributions	-	-	-	-
Total Other Sources/Uses	(4)	1,528,652	-	-
Net Change in Fund Balance	-	3,728,516	140,964	-
Beginning Fund Balance	-	20,093,408	4,534,893	-
Audit Adjustment	-	-	-	-
Adjusted Beginning Balance	-	20,093,408	4,534,893	-
Ending Fund Balance	-	23,821,924	4,675,856	-

SECTION 2

GENERAL FUND

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	172,312,515.52	981,070.00	173,293,585.52	168,716,421.00	981,070.00	169,697,491.00	-2.1%
2) Federal Revenue		8100-8299	7,868,617.79	10,137,645.20	18,006,262.99	7,337,082.00	13,029,566.00	20,366,648.00	13.1%
3) Other State Revenue		8300-8599	5,238,037.18	14,293,870.46	19,531,907.64	3,056,481.00	12,239,030.00	15,295,511.00	-21.7%
4) Other Local Revenue		8600-8799	2,644,420.18	10,610,021.41	13,254,441.59	1,872,500.00	11,086,597.00	12,959,097.00	-2.2%
5) TOTAL, REVENUES			188,063,590.67	36,022,607.07	224,086,197.74	180,982,484.00	37,336,263.00	218,318,747.00	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,266,951.90	19,603,352.61	91,870,304.51	73,360,239.00	20,065,437.00	93,425,676.00	1.7%
2) Classified Salaries		2000-2999	21,785,914.27	9,991,071.87	31,776,986.14	22,718,672.00	10,948,188.00	33,666,860.00	5.9%
3) Employee Benefits		3000-3999	42,506,022.54	26,387,435.94	68,893,458.48	42,958,485.00	23,385,927.00	66,344,412.00	-3.7%
4) Books and Supplies		4000-4999	3,311,781.98	4,782,482.84	8,094,264.82	2,939,087.00	8,939,172.00	11,878,259.00	46.7%
5) Services and Other Operating Expenditures		5000-5999	10,930,065.07	9,721,102.43	20,651,167.50	13,027,633.00	9,220,118.00	22,247,751.00	7.7%
6) Capital Outlay		6000-6999	286,351.24	610,616.32	896,967.56	100,000.00	188,000.00	288,000.00	-67.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,490,854.62	1,490,854.62	0.00	1,334,813.00	1,334,813.00	-10.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(901,632.43)	587,580.42	(314,052.01)	(821,880.00)	460,263.00	(361,617.00)	15.1%
9) TOTAL, EXPENDITURES			150,185,454.57	73,174,497.05	223,359,951.62	154,282,236.00	74,541,918.00	228,824,154.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,878,136.10	(37,151,889.98)	726,246.12	26,700,248.00	(37,205,655.00)	(10,505,407.00)	-1546.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(34,593,452.25)	34,593,452.25	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,593,452.25)	34,593,452.25	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%

DescriptionResource CodesObject Codes			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,284,683.85	(2,558,437.73)	726,246.12	(10,817,806.00)	312,399.00	(10,505,407.00)	-1546.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		31,888,940.70	4,490,086.71	36,379,027.41	35,173,624.55	1,931,648.98	37,105,273.53	2.0%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,888,940.70	4,490,086.71	36,379,027.41	35,173,624.55	1,931,648.98	37,105,273.53	2.0%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,888,940.70	4,490,086.71	36,379,027.41	35,173,624.55	1,931,648.98	37,105,273.53	2.0%
2) Ending Balance, June 30 (E + F1e)			35,173,624.55	1,931,648.98	37,105,273.53	24,355,818.55	2,244,047.98	26,599,866.53	-28.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Stores	9712		115,883.08	0.00	115,883.08	115,883.08	0.00	115,883.08	0.0%
Prepaid Items	9713		2,986,755.16	0.00	2,986,755.16	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	2,217,441.17	2,217,441.17	0.00	2,529,840.17	2,529,840.17	14.1%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		512,500.00	0.00	512,500.00	512,500.00	0.00	512,500.00	0.0%
Post Retirement benefit reserve (GASB	0000	9760	512,500.00		512,500.00				
Post-retirement benefit (GASB 43/45)	0000	9760				512,500.00		512,500.00	
d) Assigned									
Other Assignments	9780		20,100,488.00	0.00	20,100,488.00	11,590,344.39	0.00	11,590,344.39	-42.3%
LRFMP and Turf Replacement	0000	9780	3,000,000.00		3,000,000.00				
Technology Plan	0000	9780	8,000,000.00		8,000,000.00				
SERP Liability	0000	9780	2,800,000.00		2,800,000.00				
Math Textbooks and PD	0000	9780	3,300,488.00		3,300,488.00				
Potential Litigation	0000	9780	3,000,000.00		3,000,000.00				
LRFMP and Turf Replacement	0000	9780				3,000,000.00		3,000,000.00	
Technology Plan	0000	9780				5,000,000.00		5,000,000.00	
Math Textbooks and PD	0000	9780				2,590,344.39		2,590,344.39	
Potential Litigation	0000	9780				1,000,000.00		1,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		11,167,998.31	0.00	11,167,998.31	11,847,091.08	0.00	11,847,091.08	6.1%
Unassigned/Unappropriated Amount	9790		0.00	(285,792.19)	(285,792.19)	0.00	(285,792.19)	(285,792.19)	0.0%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	23,420,154.70	(452,847.25)	22,967,307.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	343,693.95	0.00	343,693.95				
c) in Revolving Cash Account		9130	290,000.00	0.00	290,000.00				
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	3,524,332.59	5,266,962.77	8,791,295.36				
4) Due from Grantor Government		9290	19,013,364.00	731,975.00	19,745,339.00				
5) Due from Other Funds		9310	1,052,230.22	1,332.36	1,053,562.58				
6) Stores		9320	115,883.08	0.00	115,883.08				
7) Prepaid Expenditures		9330	2,986,755.16	0.00	2,986,755.16				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			50,746,413.70	5,547,422.88	56,293,836.58				
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	8,123,026.95	1,967,251.90	10,090,278.85				
2) Due to Grantor Governments		9590	7,193,200.00	1,043,892.21	8,237,092.21				
3) Due to Other Funds		9610	256,562.20	0.00	256,562.20				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	604,629.79	604,629.79				
6) TOTAL, LIABILITIES			15,572,789.15	3,615,773.90	19,188,563.05				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			35,173,624.55	1,931,648.98	37,105,273.53				

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	97,218,150.00	0.00	97,218,150.00	94,567,865.00	0.00	94,567,865.00	-2.7%
Education Protection Account State Aid - Current Year		8012	14,183,857.00	0.00	14,183,857.00	13,851,097.00	0.00	13,851,097.00	-2.3%
State Aid - Prior Years		8019	38,985.00	0.00	38,985.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	394,549.08	0.00	394,549.08	394,549.00	0.00	394,549.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	61,062,777.99	0.00	61,062,777.99	60,951,453.00	0.00	60,951,453.00	-0.2%
Unsecured Roll Taxes		8042	1,945,890.53	0.00	1,945,890.53	1,926,163.00	0.00	1,926,163.00	-1.0%
Prior Years' Taxes		8043	(4,296.81)	0.00	(4,296.81)	7,285.00	0.00	7,285.00	-269.5%
Supplemental Taxes		8044	2,156,033.32	0.00	2,156,033.32	2,103,810.00	0.00	2,103,810.00	-2.4%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(322,479.00)	0.00	(322,479.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	4,242,207.41	0.00	4,242,207.41	4,278,273.00	0.00	4,278,273.00	0.9%
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			181,238,153.52	0.00	181,238,153.52	177,758,016.00	0.00	177,758,016.00	-1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,925,638.00)	0.00	(8,925,638.00)	(9,041,595.00)	0.00	(9,041,595.00)	1.3%
Property Taxes Transfers		8097	0.00	981,070.00	981,070.00	0.00	981,070.00	981,070.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			172,312,515.52	981,070.00	173,293,585.52	168,716,421.00	981,070.00	169,697,491.00	-2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	6,208,092.45	0.00	6,208,092.45	5,887,082.00	0.00	5,887,082.00	-5.2%
Special Education Entitlement		8181	0.00	3,350,474.00	3,350,474.00	0.00	3,350,474.00	3,350,474.00	0.0%
Special Education Discretionary Grants		8182	0.00	340,573.00	340,573.00	0.00	308,573.00	308,573.00	-9.4%
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	657,774.92	657,774.92	0.00	895,034.00	895,034.00	36.1%
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		3,221,321.24	3,221,321.24		3,185,773.00	3,185,773.00	-1.1%
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		478,125.16	478,125.16		522,900.00	522,900.00	9.4%
Title III, Part A, Immigrant Student Program	4201	8290		15,009.89	15,009.89		0.00	0.00	-100.0%

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Title III, Part A, English Learner									
Program	4203	8290		346,793.00	346,793.00		227,445.00	227,445.00	-34.4%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		909,715.44	909,715.44		440,849.00	440,849.00	-51.5%
Career and Technical									
Education	3500-3599	8290		103,475.80	103,475.80		138,594.00	138,594.00	33.9%
All Other Federal Revenue	All Other	8290	1,660,525.34	714,382.75	2,374,908.09	1,450,000.00	3,959,924.00	5,409,924.00	127.8%
TOTAL, FEDERAL REVENUE			7,868,617.79	10,137,645.20	18,006,262.99	7,337,082.00	13,029,566.00	20,366,648.00	13.1%
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	684,313.00	0.00	684,313.00	670,606.00	0.00	670,606.00	-2.0%
Lottery - Unrestricted and Instructional Materials		8560	2,603,822.18	932,616.96	3,536,439.14	2,385,875.00	779,386.00	3,165,261.00	-10.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,778.00	1,778.00		0.00	0.00	-100.0%
Career Technical Education Incentive									
Grant Program	6387	8590		226,242.35	226,242.35		463,698.00	463,698.00	105.0%
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	1,949,902.00	13,133,233.15	15,083,135.15	0.00	10,995,946.00	10,995,946.00	-27.1%
TOTAL, OTHER STATE REVENUE			5,238,037.18	14,293,870.46	19,531,907.64	3,056,481.00	12,239,030.00	15,295,511.00	-21.7%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	1,651.51	0.00	1,651.51	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	108,715.89	0.00	108,715.89	150,000.00	0.00	150,000.00	38.0%
Interest		8660	644,386.88	0.00	644,386.88	400,000.00	0.00	400,000.00	-37.9%
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	24,105.00	0.00	24,105.00	40,000.00	0.00	40,000.00	65.9%
Interagency Services		8677	0.00	2,273,935.91	2,273,935.91	0.00	2,176,928.00	2,176,928.00	-4.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	208,881.00	0.00	208,881.00	174,952.00	0.00	174,952.00	-16.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,656,679.90	233,206.09	1,889,885.99	1,107,548.00	0.00	1,107,548.00	-41.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	127,603.41	127,603.41	0.00	129,180.00	129,180.00	1.2%
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		7,975,276.00	7,975,276.00		8,780,489.00	8,780,489.00	10.1%
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			2,644,420.18	10,610,021.41	13,254,441.59	1,872,500.00	11,086,597.00	12,959,097.00	-2.2%
TOTAL, REVENUES			188,063,590.67	36,022,607.07	224,086,197.74	180,982,484.00	37,336,263.00	218,318,747.00	-2.6%

			2019-20 Unaudited Actuals			2020-21 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	59,660,337.13	15,789,245.67	75,449,582.80	61,232,382.00	16,204,454.00	77,436,836.00	2.6%
Certificated Pupil Support Salaries		1200	5,302,839.51	1,675,743.00	6,978,582.51	5,337,664.00	1,909,952.00	7,247,616.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,863,291.14	813,695.25	7,676,986.39	6,432,707.00	715,659.00	7,148,366.00	-6.9%
Other Certificated Salaries		1900	440,484.12	1,324,668.69	1,765,152.81	357,486.00	1,235,372.00	1,592,858.00	-9.8%
TOTAL, CERTIFICATED SALARIES			72,266,951.90	19,603,352.61	91,870,304.51	73,360,239.00	20,065,437.00	93,425,676.00	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	226,145.81	7,062,771.32	7,288,917.13	242,243.00	8,378,028.00	8,620,271.00	18.3%
Classified Support Salaries		2200	8,190,089.00	2,253,155.39	10,443,244.39	8,484,938.00	1,964,069.00	10,449,007.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,304,056.42	123,760.00	1,427,816.42	1,413,118.00	115,040.00	1,528,158.00	7.0%
Clerical, Technical and Office Salaries		2400	9,418,782.78	419,899.51	9,838,682.29	9,569,250.00	372,941.00	9,942,191.00	1.1%
Other Classified Salaries		2900	2,646,840.26	131,485.65	2,778,325.91	3,009,123.00	118,110.00	3,127,233.00	12.6%
TOTAL, CLASSIFIED SALARIES			21,785,914.27	9,991,071.87	31,776,986.14	22,718,672.00	10,948,188.00	33,666,860.00	5.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,265,970.97	14,521,319.00	26,787,289.97	10,337,151.00	11,338,062.00	21,675,213.00	-19.1%
PERS		3201-3202	3,933,763.52	1,980,098.42	5,913,861.94	3,132,287.00	1,414,277.00	4,546,564.00	-23.1%
OASDI/Medicare/Alternative		3301-3302	2,692,727.59	1,068,585.42	3,761,313.01	2,798,903.00	1,133,272.00	3,932,175.00	4.5%
Health and Welfare Benefits		3401-3402	16,655,968.09	7,333,254.50	23,989,222.59	19,496,366.00	8,040,676.00	27,537,042.00	14.8%
Unemployment Insurance		3501-3502	51,252.95	14,740.72	65,993.67	48,898.00	17,984.00	66,882.00	1.3%
Workers' Compensation		3601-3602	4,197,396.50	1,380,726.68	5,578,123.18	4,498,140.00	1,441,656.00	5,939,796.00	6.5%
OPEB, Allocated		3701-3702	2,537,851.82	0.00	2,537,851.82	2,646,740.00	0.00	2,646,740.00	4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	171,091.10	88,711.20	259,802.30	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			42,506,022.54	26,387,435.94	68,893,458.48	42,958,485.00	23,385,927.00	66,344,412.00	-3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	607,194.75	2,459,157.88	3,066,352.63	0.00	175,000.00	175,000.00	-94.3%
Books and Other Reference Materials		4200	9,110.36	102,829.71	111,940.07	38,041.00	106,793.00	144,834.00	29.4%
Materials and Supplies		4300	1,823,857.37	1,760,117.61	3,583,974.98	2,466,536.00	8,529,708.00	10,996,244.00	206.8%
Noncapitalized Equipment		4400	871,619.50	460,377.64	1,331,997.14	434,510.00	127,671.00	562,181.00	-57.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,311,781.98	4,782,482.84	8,094,264.82	2,939,087.00	8,939,172.00	11,878,259.00	46.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,430,869.61	2,430,869.61	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	102,735.77	164,847.67	267,583.44	147,351.00	143,707.00	291,058.00	8.8%
Dues and Memberships		5300	62,871.70	24,881.70	87,753.40	91,350.00	16,643.00	107,993.00	23.1%
Insurance		5400 - 5450	1,428,562.85	0.00	1,428,562.85	1,500,000.00	0.00	1,500,000.00	5.0%
Operations and Housekeeping Services		5500	4,171,304.29	15,412.00	4,186,716.29	5,440,000.00	15,000.00	5,455,000.00	30.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	776,267.73	329,511.76	1,105,779.49	1,430,139.00	303,635.00	1,733,774.00	56.8%
Transfers of Direct Costs		5710	(162,095.93)	162,095.93	0.00	(135,139.00)	135,139.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(57,626.01)	0.00	(57,626.01)	(12,000.00)	0.00	(12,000.00)	-79.2%
Professional/Consulting Services and Operating Expenditures		5800	4,169,022.33	6,579,401.50	10,748,423.83	3,830,692.00	8,590,277.00	12,420,969.00	15.6%
Communications		5900	439,022.34	14,082.26	453,104.60	735,240.00	15,717.00	750,957.00	65.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,930,065.07	9,721,102.43	20,651,167.50	13,027,633.00	9,220,118.00	22,247,751.00	7.7%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	374,822.03	374,822.03	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	286,351.24	235,794.29	522,145.53	100,000.00	188,000.00	288,000.00	-44.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			286,351.24	610,616.32	896,967.56	100,000.00	188,000.00	288,000.00	-67.9%
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	28,192.86	28,192.86	0.00	10,000.00	10,000.00	-64.5%
Payments to County Offices		7142	0.00	1,462,661.76	1,462,661.76	0.00	1,324,813.00	1,324,813.00	-9.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,490,854.62	1,490,854.62	0.00	1,334,813.00	1,334,813.00	-10.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(587,580.42)	587,580.42	0.00	(460,263.00)	460,263.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(314,052.01)	0.00	(314,052.01)	(361,617.00)	0.00	(361,617.00)	15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(901,632.43)	587,580.42	(314,052.01)	(821,880.00)	460,263.00	(361,617.00)	15.1%
TOTAL, EXPENDITURES			150,185,454.57	73,174,497.05	223,359,951.62	154,282,236.00	74,541,918.00	228,824,154.00	2.4%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(34,593,452.25)	34,593,452.25	0.00	(37,518,054.00)	37,518,054.00	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			(34,593,452.25)	34,593,452.25	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(34,593,452.25)	34,593,452.25	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	172,312,515.52	981,070.00	173,293,585.52	168,716,421.00	981,070.00	169,697,491.00	-2.1%
2) Federal Revenue		8100-8299	7,868,617.79	10,137,645.20	18,006,262.99	7,337,082.00	13,029,566.00	20,366,648.00	13.1%
3) Other State Revenue		8300-8599	5,238,037.18	14,293,870.46	19,531,907.64	3,056,481.00	12,239,030.00	15,295,511.00	-21.7%
4) Other Local Revenue		8600-8799	2,644,420.18	10,610,021.41	13,254,441.59	1,872,500.00	11,086,597.00	12,959,097.00	-2.2%
5) TOTAL, REVENUES			188,063,590.67	36,022,607.07	224,086,197.74	180,982,484.00	37,336,263.00	218,318,747.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		88,152,058.32	54,637,334.87	142,789,393.19	89,392,107.00	57,335,440.00	146,727,547.00	2.8%
2) Instruction - Related Services	2000-2999		18,304,739.37	5,089,542.02	23,394,281.39	18,024,868.00	4,608,888.00	22,633,756.00	-3.3%
3) Pupil Services	3000-3999		16,869,919.42	4,317,636.56	21,187,555.98	16,829,789.00	3,979,963.00	20,809,752.00	-1.8%
4) Ancillary Services	4000-4999		81,117.21	225.00	81,342.21	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		30,446.33	0.00	30,446.33	8,000.00	0.00	8,000.00	-73.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,278,540.60	784,239.84	12,062,780.44	11,595,052.00	675,619.00	12,270,671.00	1.7%
8) Plant Services	8000-8999		15,468,633.32	6,854,664.14	22,323,297.46	18,432,420.00	6,607,195.00	25,039,615.00	12.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,490,854.62	1,490,854.62	0.00	1,334,813.00	1,334,813.00	-10.5%
10) TOTAL, EXPENDITURES			150,185,454.57	73,174,497.05	223,359,951.62	154,282,236.00	74,541,918.00	228,824,154.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,878,136.10	(37,151,889.98)	726,246.12	26,700,248.00	(37,205,655.00)	(10,505,407.00)	-1546.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(34,593,452.25)	34,593,452.25	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,593,452.25)	34,593,452.25	0.00	(37,518,054.00)	37,518,054.00	0.00	0.0%

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	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)			3,284,683.85	(2,558,437.73)	726,246.12	(10,817,806.00)	312,399.00	(10,505,407.00)	-1546.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,888,940.70	4,490,086.71	36,379,027.41	35,173,624.55	1,931,648.98	37,105,273.53	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,888,940.70	4,490,086.71	36,379,027.41	35,173,624.55	1,931,648.98	37,105,273.53	2.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,888,940.70	4,490,086.71	36,379,027.41	35,173,624.55	1,931,648.98	37,105,273.53	2.0%
2) Ending Balance, June 30 (E + F1e)			35,173,624.55	1,931,648.98	37,105,273.53	24,355,818.55	2,244,047.98	26,599,866.53	-28.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Stores		9712	115,883.08	0.00	115,883.08	115,883.08	0.00	115,883.08	0.0%
Prepaid Items		9713	2,986,755.16	0.00	2,986,755.16	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	2,217,441.17	2,217,441.17	0.00	2,529,840.17	2,529,840.17	14.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	512,500.00	0.00	512,500.00	512,500.00	0.00	512,500.00	0.0%
Post Retirement benefit reserve (GASB	0000	9760	512,500.00		512,500.00				
Post-retirement benefit (GASB 43/45)	0000	9760				512,500.00		512,500.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	20,100,488.00	0.00	20,100,488.00	11,590,344.39	0.00	11,590,344.39	-42.3%
LRFMP and Turf Replacement	0000	9780	3,000,000.00		3,000,000.00				
Technology Plan	0000	9780	8,000,000.00		8,000,000.00				
SERP Liability	0000	9780	2,800,000.00		2,800,000.00				
Math Textbooks and PD	0000	9780	3,300,488.00		3,300,488.00				
Potential Litigation	0000	9780	3,000,000.00		3,000,000.00				
LRFMP and Turf Replacement	0000	9780				3,000,000.00		3,000,000.00	
Technology Plan	0000	9780				5,000,000.00		5,000,000.00	
Math Textbooks and PD	0000	9780				2,590,344.39		2,590,344.39	
Potential Litigation	0000	9780				1,000,000.00		1,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,167,998.31	0.00	11,167,998.31	11,847,091.08	0.00	11,847,091.08	6.1%
Unassigned/Unappropriated Amount		9790	0.00	(285,792.19)	(285,792.19)	0.00	(285,792.19)	(285,792.19)	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	713,114.08	746,127.08
6300	Lottery: Instructional Materials	184,728.23	464,114.23
7085	Learning Communities for School Success Program	373,512.59	373,512.59
7311	Classified School Employee Professional Development Block Grant	117,183.08	117,183.08
7388	SB 117 COVID-19 LEA Response Funds	285,114.21	285,114.21
7510	Low-Performing Students Block Grant	530,272.84	530,272.84
9010	Other Restricted Local	13,516.14	13,516.14
Total, Restricted Balance		2,217,441.17	2,529,840.17

SECTION 3

OTHER FUNDS

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	983,197.67	975,297.00	-0.8%
4) Other Local Revenue		8600-8799	47,565.90	36,800.00	-22.6%
5) TOTAL, REVENUES			1,030,763.57	1,012,097.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	440,976.50	462,286.00	4.8%
2) Classified Salaries		2000-2999	107,040.73	123,070.00	15.0%
3) Employee Benefits		3000-3999	367,565.66	217,237.00	-40.9%
4) Books and Supplies		4000-4999	9,538.59	115,425.00	1110.1%
5) Services and Other Operating Expenditures		5000-5999	42,311.64	51,722.00	22.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	54,636.22	42,357.00	-22.5%
9) TOTAL, EXPENDITURES			1,022,069.34	1,012,097.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,694.23	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,694.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,089.25	197,783.48	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,089.25	197,783.48	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,089.25	197,783.48	4.6%
2) Ending Balance, June 30 (E + F1e)			197,783.48	197,783.48	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	197,783.48	197,783.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	289,024.45		
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	703.90		
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			289,728.35		
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	13,074.52		
2) Due to Grantor Governments		9590	26,152.26		
3) Due to Other Funds		9610	52,718.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			91,944.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			197,783.48		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	928,144.67	946,823.00	2.0%
All Other State Revenue	All Other	8590	55,053.00	28,474.00	-48.3%
TOTAL, OTHER STATE REVENUE			983,197.67	975,297.00	-0.8%
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	3,946.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,619.67	36,800.00	-15.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,565.90	36,800.00	-22.6%
TOTAL, REVENUES			1,030,763.57	1,012,097.00	-1.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	413,816.43	443,274.00	7.1%
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	27,160.07	19,012.00	-30.0%
TOTAL, CERTIFICATED SALARIES			440,976.50	462,286.00	4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	56,677.56	69,275.00	22.2%
Classified Support Salaries		2200	804.60	805.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	49,558.57	52,990.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			107,040.73	123,070.00	15.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	130,556.71	68,732.00	-47.4%
PERS		3201-3202	24,394.38	12,534.00	-48.6%
OASDI/Medicare/Alternative		3301-3302	15,880.34	16,130.00	1.6%
Health and Welfare Benefits		3401-3402	159,158.61	92,248.00	-42.0%
Unemployment Insurance		3501-3502	274.07	294.00	7.3%
Workers' Compensation		3601-3602	25,564.21	27,299.00	6.8%
OPEB, Allocated		3701-3702	11,257.34	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	480.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			367,565.66	217,237.00	-40.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,038.92	0.00	-100.0%
Materials and Supplies		4300	2,499.67	115,425.00	4517.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,538.59	115,425.00	1110.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	579.07	8,122.00	1302.6%
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	38,400.00	38,400.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,577.07	2,500.00	58.5%
Professional/Consulting Services and Operating Expenditures		5800	1,755.50	2,700.00	53.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,311.64	51,722.00	22.2%
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	54,636.22	42,357.00	-22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			54,636.22	42,357.00	-22.5%
TOTAL, EXPENDITURES			1,022,069.34	1,012,097.00	-1.0%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	983,197.67	975,297.00	-0.8%
4) Other Local Revenue		8600-8799	47,565.90	36,800.00	-22.6%
5) TOTAL, REVENUES			1,030,763.57	1,012,097.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		805,747.23	818,505.00	1.6%
2) Instruction - Related Services	2000-2999		121,512.19	111,764.00	-8.0%
3) Pupil Services	3000-3999		1,773.70	1,071.00	-39.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		54,636.22	42,357.00	-22.5%
8) Plant Services	8000-8999		38,400.00	38,400.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,022,069.34	1,012,097.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,694.23	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,694.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,089.25	197,783.48	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,089.25	197,783.48	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,089.25	197,783.48	4.6%
2) Ending Balance, June 30 (E + F1e)			197,783.48	197,783.48	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	197,783.48	197,783.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	197,783.48	197,783.48
Total, Restricted Balance		197,783.48	197,783.48

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,469,607.64	5,752,000.00	-11.1%
3) Other State Revenue		8300-8599	582,656.17	423,500.00	-27.3%
4) Other Local Revenue		8600-8799	855,636.58	1,320,000.00	54.3%
5) TOTAL, REVENUES			7,907,900.39	7,495,500.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,079,138.58	3,351,468.00	8.8%
3) Employee Benefits		3000-3999	1,591,472.23	1,757,176.00	10.4%
4) Books and Supplies		4000-4999	3,025,770.43	3,168,000.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	203,580.29	330,500.00	62.3%
6) Capital Outlay		6000-6999	16,016.67	40,000.00	149.7%
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	259,415.79	319,260.00	23.1%
9) TOTAL, EXPENDITURES			8,175,393.99	8,966,404.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(267,493.60)	(1,470,904.00)	449.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(267,493.60)	(1,470,904.00)	449.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,373,511.43	2,106,017.83	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,373,511.43	2,106,017.83	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,373,511.43	2,106,017.83	-11.3%
2) Ending Balance, June 30 (E + F1e)			2,106,017.83	635,113.83	-69.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	408,900.09	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,950,636.50	2,253,376.50	15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(263,518.76)	(1,618,262.67)	514.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	100,792.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	400.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,659,534.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	177,092.92		
6) Stores		9320	408,900.09		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,356,719.28		
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	296,404.79		
2) Due to Grantor Governments		9590	2,524.57		
3) Due to Other Funds		9610	951,772.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,250,701.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,106,017.83		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,469,607.64	5,752,000.00	-11.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,469,607.64	5,752,000.00	-11.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	582,656.17	423,500.00	-27.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			582,656.17	423,500.00	-27.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	834,038.35	1,280,000.00	53.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,598.23	15,000.00	-30.5%
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	0.00	25,000.00	New
TOTAL, OTHER LOCAL REVENUE			855,636.58	1,320,000.00	54.3%
TOTAL, REVENUES			7,907,900.39	7,495,500.00	-5.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,683,505.02	3,047,665.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	284,860.95	190,602.00	-33.1%
Clerical, Technical and Office Salaries		2400	110,772.61	113,201.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,079,138.58	3,351,468.00	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	468,526.53	405,031.00	-13.6%
OASDI/Medicare/Alternative		3301-3302	234,080.17	256,551.00	9.6%
Health and Welfare Benefits		3401-3402	674,180.88	937,493.00	39.1%
Unemployment Insurance		3501-3502	1,540.06	1,749.00	13.6%
Workers' Compensation		3601-3602	143,541.05	156,352.00	8.9%
OPEB, Allocated		3701-3702	65,354.62	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,248.92	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,591,472.23	1,757,176.00	10.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	130,141.89	177,000.00	36.0%
Noncapitalized Equipment		4400	28,439.55	40,000.00	40.6%
Food		4700	2,867,188.99	2,951,000.00	2.9%
TOTAL, BOOKS AND SUPPLIES			3,025,770.43	3,168,000.00	4.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	76,552.22	0.00	-100.0%
Travel and Conferences		5200	1,505.91	5,500.00	265.2%
Dues and Memberships		5300	0.00	8,000.00	New
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	9,470.63	217,500.00	2196.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,584.94	9,500.00	10.7%
Professional/Consulting Services and Operating Expenditures		5800	107,466.59	90,000.00	-16.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			203,580.29	330,500.00	62.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,016.67	40,000.00	149.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,016.67	40,000.00	149.7%
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	259,415.79	319,260.00	23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			259,415.79	319,260.00	23.1%
TOTAL, EXPENDITURES			8,175,393.99	8,966,404.00	9.7%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,469,607.64	5,752,000.00	-11.1%
3) Other State Revenue		8300-8599	582,656.17	423,500.00	-27.3%
4) Other Local Revenue		8600-8799	855,636.58	1,320,000.00	54.3%
5) TOTAL, REVENUES			7,907,900.39	7,495,500.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,915,422.29	8,646,478.00	9.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		259,415.79	319,260.00	23.1%
8) Plant Services	8000-8999		555.91	666.00	19.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,175,393.99	8,966,404.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(267,493.60)	(1,470,904.00)	449.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(267,493.60)	(1,470,904.00)	449.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,373,511.43	2,106,017.83	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,373,511.43	2,106,017.83	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,373,511.43	2,106,017.83	-11.3%
2) Ending Balance, June 30 (E + F1e)			2,106,017.83	635,113.83	-69.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	408,900.09	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,950,636.50	2,253,376.50	15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(263,518.76)	(1,618,262.67)	514.1%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-C	1,949,935.70	2,252,675.70
9010	Other Restricted Local	700.80	700.80
Total, Restricted Balance		1,950,636.50	2,253,376.50

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	575,132.98	0.00	-100.0%
5) TOTAL, REVENUES			575,132.98	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,361.19	39,321.00	-0.1%
3) Employee Benefits		3000-3999	18,761.18	12,617.00	-32.7%
4) Books and Supplies		4000-4999	311.40	1,500.00	381.7%
5) Services and Other Operating Expenditures		5000-5999	1,590,119.67	2,068,933.00	30.1%
6) Capital Outlay		6000-6999	3,314,760.87	7,530,643.00	127.2%
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			4,963,314.31	9,653,014.00	94.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,388,181.33)	(9,653,014.00)	120.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4.40	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000,004.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,611,823.07	(9,653,014.00)	-146.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,030,537.47	25,642,360.54	409.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,030,537.47	25,642,360.54	409.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,030,537.47	25,642,360.54	409.7%
2) Ending Balance, June 30 (E + F1e)			25,642,360.54	15,989,346.54	-37.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,642,360.54	15,989,346.54	-37.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,918,935.69		
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	112,334.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,031,269.80		
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	387,303.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,605.89		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			388,909.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			25,642,360.54		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	575,132.98	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			575,132.98	0.00	-100.0%
TOTAL, REVENUES			575,132.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,361.19	39,321.00	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,361.19	39,321.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,754.47	7,755.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,011.16	3,008.00	-0.1%
Health and Welfare Benefits		3401-3402	5,331.12	0.00	-100.0%
Unemployment Insurance		3501-3502	19.67	20.00	1.7%
Workers' Compensation		3601-3602	1,836.20	1,834.00	-0.1%
OPEB, Allocated		3701-3702	808.56	0.00	-100.0%
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			18,761.18	12,617.00	-32.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	311.40	1,500.00	381.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			311.40	1,500.00	381.7%
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	4,594.26	12,200.00	165.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,585,525.41	2,056,733.00	29.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,590,119.67	2,068,933.00	30.1%
CAPITAL OUTLAY					
Land		6100	135,852.70	77,026.00	-43.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,167,411.23	7,453,617.00	135.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,496.94	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,314,760.87	7,530,643.00	127.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,963,314.31	9,653,014.00	94.5%

Description Resource Codes Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
Other Authorized Interfund Transfers In 8919	4.40	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN	4.40	0.00	-100.0%
INTERFUND TRANSFERS OUT			
To: State School Building Fund/ County School Facilities Fund 7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out 7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	25,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			25,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,000,004.40	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	575,132.98	0.00	-100.0%
5) TOTAL, REVENUES			575,132.98	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,946,276.81	9,653,014.00	95.2%
9) Other Outgo	9000-9999	Except 7600-7699	17,037.50	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,963,314.31	9,653,014.00	94.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,388,181.33)	(9,653,014.00)	120.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4.40	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000,004.40	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,611,823.07	(9,653,014.00)	-146.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,030,537.47	25,642,360.54	409.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,030,537.47	25,642,360.54	409.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,030,537.47	25,642,360.54	409.7%
2) Ending Balance, June 30 (E + F1e)			25,642,360.54	15,989,346.54	-37.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,642,360.54	15,989,346.54	-37.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
9010	Other Restricted Local	25,642,360.54	15,989,346.54
Total, Restricted Balance		25,642,360.54	15,989,346.54

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,767,649.02	0.00	-100.0%
5) TOTAL, REVENUES			2,767,649.02	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	122.16	0.00	-100.0%
3) Employee Benefits		3000-3999	17.18	0.00	-100.0%
4) Books and Supplies		4000-4999	580.42	1,000.00	72.3%
5) Services and Other Operating Expenditures		5000-5999	114,179.26	232,860.00	103.9%
6) Capital Outlay		6000-6999	625,234.98	266,140.00	-57.4%
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			740,134.00	500,000.00	-32.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,027,515.02	(500,000.00)	-124.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,027,515.02	(500,000.00)	-124.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,599,593.24	12,627,108.26	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,599,593.24	12,627,108.26	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,599,593.24	12,627,108.26	19.1%
2) Ending Balance, June 30 (E + F1e)			12,627,108.26	12,127,108.26	-4.0%
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	12,627,108.26	12,127,108.26	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,570,698.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,673.64		
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	58,171.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	79,469.28		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,719,012.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	44,438.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	47,466.51		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			91,904.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,627,108.26		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	963,049.29	0.00	-100.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	222,470.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,582,129.12	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,767,649.02	0.00	-100.0%
TOTAL, REVENUES			2,767,649.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	122.16	0.00	-100.0%
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			122.16	0.00	-100.0%
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	8.91	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.06	0.00	-100.0%
Workers' Compensation		3601-3602	5.70	0.00	-100.0%
OPEB, Allocated		3701-3702	2.51	0.00	-100.0%
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			17.18	0.00	-100.0%
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	580.42	1,000.00	72.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			580.42	1,000.00	72.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,621.10	3,000.00	14.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,860.03	6,000.00	-56.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	47,464.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	50,234.13	223,860.00	345.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,179.26	232,860.00	103.9%
CAPITAL OUTLAY					
Land		6100	161,640.80	500.00	-99.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	463,594.18	265,640.00	-42.7%
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			625,234.98	266,140.00	-57.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			740,134.00	500,000.00	-32.4%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,767,649.02	0.00	-100.0%
5) TOTAL, REVENUES			2,767,649.02	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		64,829.78	189,360.00	192.1%
8) Plant Services	8000-8999		675,304.22	310,640.00	-54.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			740,134.00	500,000.00	-32.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,027,515.02	(500,000.00)	-124.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,027,515.02	(500,000.00)	-124.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,599,593.24	12,627,108.26	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,599,593.24	12,627,108.26	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,599,593.24	12,627,108.26	19.1%
2) Ending Balance, June 30 (E + F1e)			12,627,108.26	12,127,108.26	-4.0%
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	12,627,108.26	12,127,108.26	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
9010	Other Restricted Local	12,627,108.26	12,127,108.26
Total, Restricted Balance		12,627,108.26	12,127,108.26

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.40	0.00	-100.0%
5) TOTAL, REVENUES			4.40	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)			4.40	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	4.40	0.00	-100.0%
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			(4.40)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			0.01		
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	0.01		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	4.40	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			4.40	0.00	-100.0%
TOTAL, REVENUES			4.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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 Unaudited 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	4.40	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	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)			(4.40)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.40	0.00	-100.0%
5) TOTAL, REVENUES			4.40	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4.40	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	4.40	0.00	-100.0%
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			(4.40)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	105,657.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,224,028.38	17,426,473.00	1.2%
5) TOTAL, REVENUES			17,329,685.38	17,426,473.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,129,821.00	17,630,208.00	16.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,129,821.00	17,630,208.00	16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,199,864.38	(203,735.00)	-109.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,528,651.62	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,528,651.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,728,516.00	(203,735.00)	-105.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,093,408.00	23,821,924.00	18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,093,408.00	23,821,924.00	18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,093,408.00	23,821,924.00	18.6%
2) Ending Balance, June 30 (E + F1e)			23,821,924.00	23,618,189.00	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23,821,924.00	23,618,189.00	-0.9%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,821,924.00		
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			23,821,924.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,821,924.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	105,657.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			105,657.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	15,768,270.00	17,022,192.00	8.0%
Unsecured Roll		8612	440,393.00	404,281.00	-8.2%
Prior Years' Taxes		8613	346,587.00	0.00	-100.0%
Supplemental Taxes		8614	232,622.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(2,266.00)	0.00	-100.0%
Interest		8660	435,618.38	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	2,804.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,224,028.38	17,426,473.00	1.2%
TOTAL, REVENUES			17,329,685.38	17,426,473.00	0.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,171,908.00	9,027,792.00	25.9%
Bond Interest and Other Service Charges		7434	7,957,913.00	8,602,416.00	8.1%
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)			15,129,821.00	17,630,208.00	16.5%
TOTAL, EXPENDITURES			15,129,821.00	17,630,208.00	16.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,528,651.62	0.00	-100.0%
(c) TOTAL, SOURCES			1,528,651.62	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,528,651.62	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	105,657.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,224,028.38	17,426,473.00	1.2%
5) TOTAL, REVENUES			17,329,685.38	17,426,473.00	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,129,821.00	17,630,208.00	16.5%
10) TOTAL, EXPENDITURES			15,129,821.00	17,630,208.00	16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,199,864.38	(203,735.00)	-109.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,528,651.62	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,528,651.62	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,728,516.00	(203,735.00)	-105.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,093,408.00	23,821,924.00	18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,093,408.00	23,821,924.00	18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,093,408.00	23,821,924.00	18.6%
2) Ending Balance, June 30 (E + F1e)			23,821,924.00	23,618,189.00	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23,821,924.00	23,618,189.00	-0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,205,907.41	1,825,000.00	-17.3%
5) TOTAL, REVENUES			2,205,907.41	1,825,000.00	-17.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,064,943.56	2,110,000.00	2.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,064,943.56	2,110,000.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,963.85	(285,000.00)	-302.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			140,963.85	(285,000.00)	-302.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,534,892.51	4,675,856.36	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,534,892.51	4,675,856.36	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,534,892.51	4,675,856.36	3.1%
2) Ending Net Position, June 30 (E + F1e)			4,675,856.36	4,390,856.36	-6.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,675,856.36	4,390,856.36	-6.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,486,060.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	211,149.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,697,210.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	21,354.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			21,354.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,675,856.36		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	83,170.53	50,000.00	-39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,122,736.88	1,775,000.00	-16.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,205,907.41	1,825,000.00	-17.3%
TOTAL, REVENUES			2,205,907.41	1,825,000.00	-17.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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	2,056,044.00	2,100,000.00	2.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,899.56	10,000.00	12.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,064,943.56	2,110,000.00	2.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,064,943.56	2,110,000.00	2.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%
(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	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,205,907.41	1,825,000.00	-17.3%
5) TOTAL, REVENUES			2,205,907.41	1,825,000.00	-17.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,064,943.56	2,110,000.00	2.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,064,943.56	2,110,000.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			140,963.85	(285,000.00)	-302.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			140,963.85	(285,000.00)	-302.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,534,892.51	4,675,856.36	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,534,892.51	4,675,856.36	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,534,892.51	4,675,856.36	3.1%
2) Ending Net Position, June 30 (E + F1e)			4,675,856.36	4,390,856.36	-6.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,675,856.36	4,390,856.36	-6.1%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.45	0.00	-100.0%
5) TOTAL, REVENUES			0.45	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.34	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.11	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.45	0.00	-100.0%
TOTAL, REVENUES			0.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
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	0.34	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			0.34	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	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	0.07	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	0.02	0.00	-100.0%
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	0.02	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			0.11	0.00	-100.0%
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.45	0.00	-100.0%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.45	0.00	-100.0%
5) TOTAL, REVENUES			0.45	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.45	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

SECTION 4

CERTIFICATION/OTHER REPORTS

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.18%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$111,133,790.89
	Appropriations Subject to Limit	\$111,133,790.89
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	4.64%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Amanda Davis
Name
Business Advisor, Business Advisory Services
Title
(858) 292-3810
Telephone
amanda.davis@sdcoe.net
E-mail Address

For School District:

Timothy Golden
Name
Director of Fiscal Services
Title
(760) 966-4075
Telephone
timothy.golden@oside.us
E-mail Address

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,289.69	16,289.69	16,681.33	15,895.72	15,895.72	16,237.90
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,289.69	16,289.69	16,681.33	15,895.72	15,895.72	16,237.90
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	11.39	11.44	11.39	11.39	11.39	11.39
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.91	0.91	0.91	0.91	0.91	0.91
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.30	12.35	12.30	12.30	12.30	12.30
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,301.99	16,302.04	16,693.63	15,908.02	15,908.02	16,250.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	16,837,847.00		16,837,847.00			16,837,847.00
Work in Progress	2,135,922.00		2,135,922.00	1,980,860.00		4,116,782.00
Total capital assets not being depreciated	18,973,769.00	0.00	18,973,769.00	1,980,860.00	0.00	20,954,629.00
Capital assets being depreciated:						
Land Improvements	7,842,141.00		7,842,141.00	297,494.00		8,139,635.00
Buildings	410,377,564.00	1.00	410,377,565.00	3,665,045.00		414,042,610.00
Equipment	19,611,743.00		19,611,743.00	549,659.00		20,161,402.00
Total capital assets being depreciated	437,831,448.00	1.00	437,831,449.00	4,512,198.00	0.00	442,343,647.00
Accumulated Depreciation for:						
Land Improvements	(7,015,995.00)		(7,015,995.00)			(7,015,995.00)
Buildings	(105,472,519.00)		(105,472,519.00)			(105,472,519.00)
Equipment	(18,886,822.00)		(18,886,822.00)			(18,886,822.00)
Total accumulated depreciation	(131,375,336.00)	0.00	(131,375,336.00)	0.00	0.00	(131,375,336.00)
Total capital assets being depreciated, net	306,456,112.00	1.00	306,456,113.00	4,512,198.00	0.00	310,968,311.00
Governmental activity capital assets, net	325,429,881.00	1.00	325,429,882.00	6,493,058.00	0.00	331,922,940.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	91,870,304.51	301	292,630.17	303	91,577,674.34	305	2,367,142.74		307	89,210,531.60	309
2000 - Classified Salaries	31,776,986.14	311	177,564.51	313	31,599,421.63	315	3,215,880.03		317	28,383,541.60	319
3000 - Employee Benefits	68,893,458.48	321	2,700,353.46	323	66,193,105.02	325	2,492,966.05		327	63,700,138.97	329
4000 - Books, Supplies Equip Replace. (6500)	8,094,264.82	331	52,960.68	333	8,041,304.14	335	2,916,534.89		337	5,124,769.25	339
5000 - Services. . . & 7300 - Indirect Costs	20,337,115.49	341	2,512,236.36	343	17,824,879.13	345	3,324,137.57		347	14,500,741.56	349
TOTAL					215,236,384.26	365	TOTAL			200,919,722.98	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	75,439,939.74	375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,288,917.13	380
3. STRS.	3101 & 3102	21,888,416.88	382
4. PERS.	3201 & 3202	1,563,343.30	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,739,375.44	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	15,226,840.10	385
7. Unemployment Insurance.	3501 & 3502	41,690.55	390
8. Workers' Compensation Insurance.	3601 & 3602	3,894,711.05	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	181,715.90	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		127,264,950.09	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		327,022.29	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		126,937,927.80	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		63.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.18%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	200,919,722.98
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Unaudited Actuals
2019-20 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	308,917,553.00	(37,286,351.00)	271,631,202.00	32,024,557.00	7,880,030.00	295,775,729.00	9,735,914.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		9,953,760.00	9,953,760.00		2,488,440.00	7,465,320.00	2,488,440.00
Net Pension Liability	226,742,471.00		226,742,471.00		12,038,024.00	214,704,447.00	
Total/Net OPEB Liability	18,093,900.00		18,093,900.00	422,057.00		18,515,957.00	
Compensated Absences Payable	1,415,758.00		1,415,758.00		130,136.00	1,285,622.00	
Governmental activities long-term liabilities	555,169,682.00	(27,332,591.00)	527,837,091.00	32,446,614.00	22,536,630.00	537,747,075.00	12,224,354.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	109,780,222.70		109,780,222.70			111,133,790.89
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	16,724.17		16,724.17			16,301.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	16,301.99		16,301.99	15,908.02		15,908.02
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			16,301.99			15,908.02
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	394,549.08		394,549.08	394,549.00		394,549.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	61,062,777.99		61,062,777.99	60,951,453.00		60,951,453.00
5. Unsecured Roll Taxes (Object 8042)	1,945,890.53		1,945,890.53	1,926,163.00		1,926,163.00
6. Prior Years' Taxes (Object 8043)	(4,296.81)		(4,296.81)	7,285.00		7,285.00
7. Supplemental Taxes (Object 8044)	2,156,033.32		2,156,033.32	2,103,810.00		2,103,810.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(322,479.00)		(322,479.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,242,207.41		4,242,207.41	4,278,273.00		4,278,273.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	69,797,161.52	0.00	69,797,161.52	69,339,054.00	0.00	69,339,054.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	69,797,161.52	0.00	69,797,161.52	69,339,054.00	0.00	69,339,054.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,769,824.74			1,853,490.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,769,824.74			1,853,490.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	111,402,007.00		111,402,007.00	108,418,962.00		108,418,962.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	38,985.00		38,985.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	111,440,992.00	0.00	111,440,992.00	108,418,962.00	0.00	108,418,962.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	224,086,197.74		224,086,197.74	218,318,747.00		218,318,747.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	644,386.88		644,386.88	400,000.00		400,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2019-20 Actual			2020-21 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			109,780,222.70			111,133,790.89
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9748			0.9758
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			111,133,790.89			112,489,327.52
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			69,797,161.52			69,339,054.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,956,238.80			1,908,962.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			43,106,454.11			45,003,763.52
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			43,106,454.11			45,003,763.52
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			325,604.27			209,881.56
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			70,122,765.79			69,548,935.56
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			42,780,849.84			44,793,881.96
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			70,122,765.79			
b. State Subventions (Line D8)			42,780,849.84			
c. Less: Excluded Appropriations (Line C23)			1,769,824.74			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			111,133,790.89			

California Dept of Education
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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,762,326.19
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 184,240,571.12

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.13%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 143,644.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,266,984.10
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,738,364.65
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	9,184.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	4,049.82
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	680,349.15
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	143,644.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,555,288.22
9. Carry-Forward Adjustment (Part IV, Line F)	(619,861.67)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,935,426.55

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	140,905,090.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,392,243.39
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,506,551.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	81,342.21
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	30,446.33
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,095,755.17
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	64,508.75
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,705.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,056,045.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	143,644.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	967,433.12
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,956,220.32
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	214,216,985.06

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 4.93%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 4.64%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>10,555,288.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,956,351.29</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.13%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.13%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.14%) times Part III, Line B19); zero if positive	<u>(619,861.67)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(619,861.67)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.64%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-309,930.84) is applied to the current year calculation and the remainder (\$-309,930.83) is deferred to one or more future years:	<u>4.78%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-206,620.56) is applied to the current year calculation and the remainder (\$-413,241.11) is deferred to one or more future years:	<u>4.83%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(619,861.67)</u>

Approved indirect cost rate: 6.13%
Highest rate used in any program: 6.14%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,017,098.85	184,948.16	6.13%
01	3182	225,212.48	13,805.53	6.13%
01	3310	3,150,399.00	192,403.00	6.11%
01	3315	106,179.00	6,509.00	6.13%
01	3326	11,307.00	693.00	6.13%
01	3345	1,010.00	62.00	6.14%
01	3386	18,845.00	1,155.00	6.13%
01	3550	98,548.38	4,927.42	5.00%
01	4035	450,508.96	27,616.20	6.13%
01	4127	158,128.03	9,693.25	6.13%
01	4128	438,924.26	26,809.99	6.11%
01	4201	14,142.93	866.96	6.13%
01	4203	323,438.15	19,826.76	6.13%
01	5810	240,502.47	2,690.50	1.12%
01	6387	195,903.89	12,008.91	6.13%
01	6388	103,485.84	6,343.68	6.13%
01	6520	141,508.22	4,651.18	3.29%
01	7085	129,515.28	7,939.29	6.13%
01	7220	60,447.37	3,605.86	5.97%
01	7311	5,553.51	340.43	6.13%
01	9010	1,594,189.91	60,684.30	3.81%
12	6105	870,886.45	52,510.22	6.03%
12	9010	41,493.67	2,126.00	5.12%
13	5310	6,530,581.71	194,029.82	2.97%
13	5320	1,276,947.56	65,379.72	5.12%
13	5370	15,880.04	6.25	0.04%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,928,177.57	1,928,177.57
2. State Lottery Revenue	8560	2,603,822.18		932,616.96	3,536,439.14
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,603,822.18	0.00	2,860,794.53	5,464,616.71
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,591,421.19			1,591,421.19
2. Classified Salaries	2000-2999	71,869.03			71,869.03
3. Employee Benefits	3000-3999	379,309.36			379,309.36
4. Books and Supplies	4000-4999	5,762.14		2,507,614.24	2,513,376.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	555,460.46			555,460.46
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			168,452.06	168,452.06
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,603,822.18	0.00	2,676,066.30	5,279,888.48
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	184,728.23	184,728.23
D. COMMENTS:					
The district printed materials for student packets while students engaged in distance learning. Other expenditures included licenses for online materials and memberships for students to access digital resources.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	223,359,951.62
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,574,007.39
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	30,446.33
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	859,825.66
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,822,499.06
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,712,771.05
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	267,493.60
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				210,340,666.78

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		16,302.04
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,902.72
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	207,405,637.77	12,488.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	207,405,637.77	12,488.98
B. Required effort (Line A.2 times 90%)	186,665,073.99	11,240.08
C. Current year expenditures (Line I.E and Line II.B)	210,340,666.78	12,902.72
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	16,893.47	0.00	16,893.47	958.60		17,852.07
1110	Regular Education, K–12	95,437,958.39	42,638,565.44	138,076,523.83	7,835,018.99		145,911,542.82
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	949,791.91	632,393.77	1,582,185.68	89,779.60		1,671,965.28
3300	Independent Study Centers	3,665,224.50	400,871.49	4,066,095.99	230,726.69		4,296,822.68
3400	Opportunity Schools	42,448.27	0.00	42,448.27	2,408.69		44,856.96
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,623,166.86	295,284.89	1,918,451.75	108,860.69		2,027,312.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	163,836.52	0.00	163,836.52	9,296.75		173,133.27
5000-5999	Special Education	49,365,955.98	9,690,561.12	59,056,517.10	3,351,105.03		62,407,622.13
6000	Regional Occupational Ctr/Prg (ROC/P)	140,787.25	408,934.92	549,722.17	31,193.45		580,915.62
Other Goals							
7110	Nonagency - Educational	2,616,295.07	7,980.67	2,624,275.74	148,911.99		2,773,187.73
7150	Nonagency - Other	153,360.35	0.00	153,360.35	8,702.28	162,062.63	
8100	Community Services	344,465.31	0.00	344,465.31	19,546.35	364,011.66	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					98,751.69	98,751.69
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					381,514.03	381,514.03
----	Other Outgo					1,490,854.62	1,490,854.62
Other Funds			731,274.64	731,274.64	540,323.34		
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						1,271,597.98
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						(314,052.01)
----	Total General Fund and Charter Schools Funds Expenditures	154,520,183.88	54,805,866.94	209,326,050.82	12,062,780.44	1,971,120.34	223,359,951.60

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	9,914.68	6,775.25	203.54	0.00	0.00	0.00	0.00			0.00	0.00	16,893.47
1110	Regular Education, K-12	95,356,251.45	130.73	0.00	234.00	0.00	0.00	81,342.21			0.00	0.00	95,437,958.39
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	949,791.90	0.01	0.00	0.00	0.00	0.00	0.00			0.00	0.00	949,791.91
3300	Independent Study Centers	3,061,798.83	0.00	0.00	0.00	597,472.04	0.00	0.00			5,953.63	0.00	3,665,224.50
3400	Opportunity Schools	42,448.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	42,448.27
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,350,666.89	158,467.89	0.00	83.06	113,949.02	0.00	0.00			0.00	0.00	1,623,166.86
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	144,904.87	12,242.48	401.87	3,500.69	2,065.02	0.00	0.00			721.59	0.00	163,836.52
5000-5999	Special Education	39,199,711.75	2,019,194.08	0.00	72.03	2,412,784.91	5,708,166.40	0.00			26,026.81	0.00	49,365,955.98
6000	ROC/P	140,787.25	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	140,787.25
Other Goals													
7110	Nonagency - Educational	2,410,898.12	187,487.79	573.91	9,078.96	6,385.68	0.00	0.00	0.00	0.00	1,870.61	0.00	2,616,295.07
7150	Nonagency - Other	122,219.18	26,971.21	0.00	1,882.37	2,055.19	0.00	0.00	0.00	0.00	232.40	0.00	153,360.35
8100	Community Services		0.00	0.00	0.00	0.00	0.00		30,446.33	0.00	314,018.98	0.00	344,465.31
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		142,789,393.19	2,411,269.44	1,179.32	14,851.11	3,134,711.86	5,708,166.40	81,342.21	30,446.33	0.00	348,824.02	0.00	154,520,183.88

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	25,704,550.46	16,933,935.91	79.07	42,638,565.44
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	263,362.21	369,031.56	0.00	632,393.77
3300	Independent Study Centers	239,420.18	161,451.31	0.00	400,871.49
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	295,284.89	0.00	0.00	295,284.89
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,323,087.17	3,367,413.02	60.93	9,690,561.12
6000	ROC/P	39,903.36	369,031.56	0.00	408,934.92
Other Goals					
7110	Nonagency - Educational	7,980.67	0.00	0.00	7,980.67
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	339,178.60	392,096.04	0.00	731,274.64
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		33,212,767.54	21,592,959.40	140.00	54,805,866.94

Unaudited Actuals
2019-20
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,099,804.99
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	9,184.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,331,492.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,936,350.11
5	Total Central Administration Costs in General Fund and Charter Schools Funds	12,376,832.45
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	154,520,183.88
2	Total Allocated Costs (from Form PCR, Column 2, Total)	54,805,866.94
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	209,326,050.82
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	967,433.12
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,823,409.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	8,790,842.43
D. Total Direct Charged and Allocated Costs (B3 + C5)		218,116,893.25
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.67%

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	98,751.69				98,751.69
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			381,514.03		381,514.03
Other Outgo (Objects 1000-7999)				1,490,854.62	1,490,854.62
Total Other Costs	98,751.69	0.00	381,514.03	1,490,854.62	1,971,120.34

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	4,025,939.93	4,031,267.00	12,909,774.59	12,245,786.03	21,592,959.41	0.00	140.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	644.17	644.17	644.17	644.17	734.20		488.00
3100 Alternative Schools							
3200 Continuation Schools	6.60	6.60	6.60	6.60	16.00		
3300 Independent Study Centers	6.00	6.00	6.00	6.00	7.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	7.40	7.40	7.40	7.40			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	158.46	158.46	158.46	158.46	146.00		376.00
6000 ROC/P	1.00	1.00	1.00	1.00	16.00		
Other Goals Description							
7110 Nonagency - Educational	0.20	0.20	0.20	0.20			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	8.50	8.50	8.50	8.50	17.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	832.33	832.33	832.33	832.33	936.20	0.00	864.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(57,626.01)	0.00	(314,052.01)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,053,562.58	256,562.20
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,577.07	0.00	54,636.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	52,718.09
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,584.94	0.00	259,415.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							177,092.92	951,772.09
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4.40	0.00		
Fund Reconciliation							0.01	1,605.89
25 CAPITAL FACILITIES FUND								
Expenditure Detail	47,464.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							79,469.28	47,466.51
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	4.40		
Fund Reconciliation							0.00	0.01
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	57,626.01	(57,626.01)	314,052.01	(314,052.01)	4.40	4.40	1,310,124.79	1,310,124.79

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,472
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,088,885.59	0.00	0.00	0.00	1,198,511.43	3,320,958.00	11,050,668.74		16,659,023.76
2000-2999	Classified Salaries	3,670,346.09	0.00	0.00	0.00	378,544.09	4,932,410.14	1,769,310.01		10,750,610.33
3000-3999	Employee Benefits	2,830,270.75	0.00	0.00	0.00	931,663.31	5,796,413.52	7,697,612.31		17,255,959.89
4000-4999	Books and Supplies	393,110.68	0.00	0.00	0.00	35,013.76	24,695.94	158,661.63		611,482.01
5000-5999	Services and Other Operating Expenditures	565,322.57	0.00	0.00	0.00	6,442.49	1,695,732.66	1,740,377.51		4,007,875.23
6000-6999	Capital Outlay	81,004.76	0.00	0.00	0.00	0.00	0.00	0.00		81,004.76
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,628,940.44	0.00	0.00	0.00	2,550,175.08	15,770,210.26	22,416,630.20	0.00	49,365,955.98
7310	Transfers of Indirect Costs	200,129.00	0.00	0.00	0.00	693.00	0.00	4,651.18		205,473.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,690,560.99								9,690,560.99
	Total Indirect Costs and PCR Allocations	9,890,689.99	0.00	0.00	0.00	693.00	0.00	4,651.18	0.00	9,896,034.17
	TOTAL COSTS	18,519,630.43	0.00	0.00	0.00	2,550,868.08	15,770,210.26	22,421,281.38	0.00	59,261,990.15
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	11,004.63	86,520.04	100,298.06		197,822.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	61,620.64	1,014,934.28	623,015.28		1,699,570.20
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	46,299.03	807,372.16	521,752.35		1,375,423.54
4000-4999	Books and Supplies	13,198.30	0.00	0.00	0.00	13,477.69	0.00	0.00		26,675.99
5000-5999	Services and Other Operating Expenditures	1,531.03	0.00	0.00	0.00	5,530.00	11,687.00	34,506.58		53,254.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,729.33	0.00	0.00	0.00	137,931.99	1,920,513.48	1,279,572.27	0.00	3,352,747.07
7310	Transfers of Indirect Costs	200,129.00	0.00	0.00	0.00	693.00	0.00	0.00		200,822.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	200,129.00	0.00	0.00	0.00	693.00	0.00	0.00	0.00	200,822.00
	TOTAL BEFORE OBJECT 8980	214,858.33	0.00	0.00	0.00	138,624.99	1,920,513.48	1,279,572.27	0.00	3,553,569.07
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,553,569.07

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries		1,088,885.59	0.00	0.00	0.00	1,187,506.80	3,234,437.96	10,950,370.68		16,461,201.03
2000-2999	Classified Salaries		3,670,346.09	0.00	0.00	0.00	316,923.45	3,917,475.86	1,146,294.73		9,051,040.13
3000-3999	Employee Benefits		2,830,270.75	0.00	0.00	0.00	885,364.28	4,989,041.36	7,175,859.96		15,880,536.35
4000-4999	Books and Supplies		379,912.38	0.00	0.00	0.00	21,536.07	24,695.94	158,661.63		584,806.02
5000-5999	Services and Other Operating Expenditures		563,791.54	0.00	0.00	0.00	912.49	1,684,045.66	1,705,870.93		3,954,620.62
6000-6999	Capital Outlay		81,004.76	0.00	0.00	0.00	0.00	0.00	0.00		81,004.76
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		8,614,211.11	0.00	0.00	0.00	2,412,243.09	13,849,696.78	21,137,057.93	0.00	46,013,208.91
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	4,651.18		4,651.18
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations		9,690,560.99								9,690,560.99
	Total Indirect Costs and PCR Allocations		9,690,560.99	0.00	0.00	0.00	0.00	0.00	4,651.18	0.00	9,695,212.17
	TOTAL BEFORE OBJECT 8980		18,304,772.10	0.00	0.00	0.00	2,412,243.09	13,849,696.78	21,141,709.11	0.00	55,708,421.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
	TOTAL COSTS										55,708,421.08
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	375.00		375.00
2000-2999	Classified Salaries		3,627,399.71	0.00	0.00	0.00	0.00	1,396.11	443.20		3,629,239.02
3000-3999	Employee Benefits		2,296,203.98	0.00	0.00	0.00	44,831.77	237,173.95	499,421.57		3,077,631.27
4000-4999	Books and Supplies		378,613.86	0.00	0.00	0.00	0.00	0.00	0.00		378,613.86
5000-5999	Services and Other Operating Expenditures		55,778.83	0.00	0.00	0.00	0.00	0.00	139.67		55,918.50
6000-6999	Capital Outlay		81,004.76	0.00	0.00	0.00	0.00	0.00	0.00		81,004.76
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		6,439,001.14	0.00	0.00	0.00	44,831.77	238,570.06	500,379.44	0.00	7,222,782.41
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		6,439,001.14	0.00	0.00	0.00	44,831.77	238,570.06	500,379.44	0.00	7,222,782.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										
	TOTAL COSTS										27,892,652.90
											35,115,435.31

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	53,999,610.01	32,255,913.38
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	53,999,610.01	32,255,913.38
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	2,602.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	2,602.00	

SELPA: North Coastal (PP)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: North Coastal (PP)

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: North Coastal (PP)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

North Coastal (PP)

(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: North Coastal (PP)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	59,261,990.15		
b. Less: Expenditures paid from federal sources	3,553,569.07		
c. Expenditures paid from state and local sources	55,708,421.08	53,999,610.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		53,999,610.01	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	55,708,421.08	53,999,610.01	1,708,811.07

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	59,261,990.15		
b. Less: Expenditures paid from federal sources	3,553,569.07		
c. Expenditures paid from state and local sources	55,708,421.08	53,999,610.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation			

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:	North Coastal (PP)			
	calculation		53,999,610.01	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	55,708,421.08	53,999,610.01	
	d. Special education unduplicated pupil count	2,472	2,602	
	e. Per capita state and local expenditures (A2c/A2d)	22,535.77	20,753.12	1,782.65

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	35,115,435.31	32,255,913.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,255,913.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,115,435.31	32,255,913.38	2,859,521.93

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	35,115,435.31	32,255,913.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		32,255,913.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,115,435.31	32,255,913.38	
b. Special education unduplicated pupil count	2,472	2,602	
c. Per capita local expenditures (B2a/B2b)	14,205.27	12,396.58	1,808.69

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

SELPA: North Coastal (PP)

Timothy Golden
Contact Name

(760) 966-4075
Telephone Number

Director of Fiscal Services
Title

timothy.golden@oside.us
Email Address

SELPA: North Coastal (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Coastal (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Coastal (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
2020-21 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,472
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,011,739.00	0.00	0.00	0.00	1,234,307.00	15,191,239.00		17,437,285.00
2000-2999	Classified Salaries	3,532,955.00	0.00	0.00	0.00	443,005.00	7,977,988.00		11,953,948.00
3000-3999	Employee Benefits	2,735,358.00	0.00	0.00	0.00	903,142.00	12,788,592.00		16,427,092.00
4000-4999	Books and Supplies	534,985.00	0.00	0.00	0.00	25,300.00	311,379.00		871,664.00
5000-5999	Services and Other Operating Expenditures	1,096,811.00	0.00	0.00	0.00	1,825.00	4,695,287.00		5,793,923.00
6000-6999	Capital Outlay	40,000.00	0.00	0.00	0.00	0.00	0.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,951,848.00	0.00	0.00	0.00	2,607,579.00	40,964,485.00	0.00	52,523,912.00
7310	Transfers of Indirect Costs	148,848.00	0.00	0.00	0.00	0.00	7,367.00		156,215.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	148,848.00	0.00	0.00	0.00	0.00	7,367.00	0.00	156,215.00
	TOTAL COSTS	9,100,696.00	0.00	0.00	0.00	2,607,579.00	40,971,852.00	0.00	52,680,127.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,011,739.00	0.00	0.00	0.00	1,233,632.00	15,006,994.00		17,252,365.00
2000-2999	Classified Salaries	3,532,955.00	0.00	0.00	0.00	327,714.00	6,327,794.00		10,188,463.00
3000-3999	Employee Benefits	2,735,358.00	0.00	0.00	0.00	813,982.00	11,489,855.00		15,039,195.00
4000-4999	Books and Supplies	534,985.00	0.00	0.00	0.00	25,300.00	192,700.00		752,985.00
5000-5999	Services and Other Operating Expenditures	1,096,811.00	0.00	0.00	0.00	800.00	4,672,615.00		5,770,226.00
6000-6999	Capital Outlay	40,000.00	0.00	0.00	0.00	0.00	0.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,951,848.00	0.00	0.00	0.00	2,401,428.00	37,689,958.00	0.00	49,043,234.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	7,367.00		7,367.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	7,367.00	0.00	7,367.00
	TOTAL BEFORE OBJECT 8980	8,951,848.00	0.00	0.00	0.00	2,401,428.00	37,697,325.00	0.00	49,050,601.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								97,291.00
	TOTAL COSTS								49,147,892.00

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
2020-21 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	217.00		217.00
2000-2999	Classified Salaries	3,496,255.00	0.00	0.00	0.00	0.00	1,424.00		3,497,679.00
3000-3999	Employee Benefits	2,272,752.00	0.00	0.00	0.00	12,436.00	303,881.00		2,589,069.00
4000-4999	Books and Supplies	532,885.00	0.00	0.00	0.00	0.00	0.00		532,885.00
5000-5999	Services and Other Operating Expenditures	290,761.00	0.00	0.00	0.00	0.00	0.00		290,761.00
6000-6999	Capital Outlay	40,000.00	0.00	0.00	0.00	0.00	0.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,632,653.00	0.00	0.00	0.00	12,436.00	305,522.00	0.00	6,950,611.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	6,632,653.00	0.00	0.00	0.00	12,436.00	305,522.00	0.00	6,950,611.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								97,291.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								30,826,043.00
	TOTAL COSTS								37,873,945.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,472
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,088,885.59	0.00	0.00	0.00	1,198,511.43	3,320,958.00	11,050,668.74		16,659,023.76
2000-2999	Classified Salaries	3,670,346.09	0.00	0.00	0.00	378,544.09	4,932,410.14	1,769,310.01		10,750,610.33
3000-3999	Employee Benefits	2,830,270.75	0.00	0.00	0.00	931,663.31	5,796,413.52	7,697,612.31		17,255,959.89
4000-4999	Books and Supplies	393,110.68	0.00	0.00	0.00	35,013.76	24,695.94	158,661.63		611,482.01
5000-5999	Services and Other Operating Expenditures	565,322.57	0.00	0.00	0.00	6,442.49	1,695,732.66	1,740,377.51		4,007,875.23
6000-6999	Capital Outlay	81,004.76	0.00	0.00	0.00	0.00	0.00	0.00		81,004.76
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,628,940.44	0.00	0.00	0.00	2,550,175.08	15,770,210.26	22,416,630.20	0.00	49,365,955.98
7310	Transfers of Indirect Costs	200,129.00	0.00	0.00	0.00	693.00	0.00	4,651.18		205,473.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	9,690,560.99								9,690,560.99
	Total Indirect Costs	200,129.00	0.00	0.00	0.00	693.00	0.00	4,651.18	0.00	205,473.18
	TOTAL COSTS	8,829,069.44	0.00	0.00	0.00	2,550,868.08	15,770,210.26	22,421,281.38	0.00	49,571,429.16
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	11,004.63	86,520.04	100,298.06		197,822.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	61,620.64	1,014,934.28	623,015.28		1,699,570.20
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	46,299.03	807,372.16	521,752.35		1,375,423.54
4000-4999	Books and Supplies	13,198.30	0.00	0.00	0.00	13,477.69	0.00	0.00		26,675.99
5000-5999	Services and Other Operating Expenditures	1,531.03	0.00	0.00	0.00	5,530.00	11,687.00	34,506.58		53,254.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,729.33	0.00	0.00	0.00	137,931.99	1,920,513.48	1,279,572.27	0.00	3,352,747.07
7310	Transfers of Indirect Costs	200,129.00	0.00	0.00	0.00	693.00	0.00	0.00		200,822.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	200,129.00	0.00	0.00	0.00	693.00	0.00	0.00	0.00	200,822.00
	TOTAL BEFORE OBJECT 8980	214,858.33	0.00	0.00	0.00	138,624.99	1,920,513.48	1,279,572.27	0.00	3,553,569.07
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,553,569.07

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,088,885.59	0.00	0.00	0.00	1,187,506.80	3,234,437.96	10,950,370.68		16,461,201.03
2000-2999	Classified Salaries	3,670,346.09	0.00	0.00	0.00	316,923.45	3,917,475.86	1,146,294.73		9,051,040.13
3000-3999	Employee Benefits	2,830,270.75	0.00	0.00	0.00	885,364.28	4,989,041.36	7,175,859.96		15,880,536.35
4000-4999	Books and Supplies	379,912.38	0.00	0.00	0.00	21,536.07	24,695.94	158,661.63		584,806.02
5000-5999	Services and Other Operating Expenditures	563,791.54	0.00	0.00	0.00	912.49	1,684,045.66	1,705,870.93		3,954,620.62
6000-6999	Capital Outlay	81,004.76	0.00	0.00	0.00	0.00	0.00	0.00		81,004.76
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,614,211.11	0.00	0.00	0.00	2,412,243.09	13,849,696.78	21,137,057.93	0.00	46,013,208.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,651.18		4,651.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	9,690,560.99								9,690,560.99
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,651.18	0.00	4,651.18
	TOTAL BEFORE OBJECT 8980	8,614,211.11	0.00	0.00	0.00	2,412,243.09	13,849,696.78	21,141,709.11	0.00	46,017,860.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									46,017,860.09
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	375.00		375.00
2000-2999	Classified Salaries	3,627,399.71	0.00	0.00	0.00	0.00	1,396.11	443.20		3,629,239.02
3000-3999	Employee Benefits	2,296,203.98	0.00	0.00	0.00	44,831.77	237,173.95	499,421.57		3,077,631.27
4000-4999	Books and Supplies	378,613.86	0.00	0.00	0.00	0.00	0.00	0.00		378,613.86
5000-5999	Services and Other Operating Expenditures	55,778.83	0.00	0.00	0.00	0.00	0.00	139.67		55,918.50
6000-6999	Capital Outlay	81,004.76	0.00	0.00	0.00	0.00	0.00	0.00		81,004.76
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,439,001.14	0.00	0.00	0.00	44,831.77	238,570.06	500,379.44	0.00	7,222,782.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	6,439,001.14	0.00	0.00	0.00	44,831.77	238,570.06	500,379.44	0.00	7,222,782.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									27,892,652.90
	TOTAL COSTS									35,115,435.31

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Coastal (PP)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

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Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA:

North Coastal (PP)

- a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	<hr/> <u>0.00</u>	<hr/> <u>0.00</u>

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Special Education Maintenance of Effort
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Available for MOE reduction.

(line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum
available for MOE reduction, second and third columns
cannot exceed (e), Portion used to reduce MOE
requirement).

Available to set aside for EIS

(line (b) minus line (e), zero if negative) 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities
(which are authorized under the ESEA) paid with the freed up funds:

SELPA: North Coastal (PP)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	<u>52,680,127.00</u>		
b. Less: Expenditures paid from federal sources	<u>3,532,235.00</u>		
c. Expenditures paid from state and local sources	<u>49,147,892.00</u>	<u>55,708,421.08</u>	
Add/Less: Adjustments and/or PCRA required for MOE calculation		<u>(9,690,560.99)</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>46,017,860.09</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>49,147,892.00</u>	<u>46,017,860.09</u>	<u>3,130,031.91</u>

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local			

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

37 73569 0000000
Report SEMB

SELPA:

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expenditures.

a. Total special education expenditures	<u>52,680,127.00</u>		
b. Less: Expenditures paid from federal sources	<u>3,532,235.00</u>		
c. Expenditures paid from state and local sources	<u>49,147,892.00</u>	<u>55,708,421.08</u>	
Add/Less: Adjustments and/or PCRA required for MOE calculation		<u>(9,690,560.99)</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>46,017,860.09</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>49,147,892.00</u>	<u>46,017,860.09</u>	
d. Special education unduplicated pupil count	<u>2472</u>	<u>2472</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>19,881.83</u>	<u>18,615.64</u>	<u>1,266.19</u>

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

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B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	37,873,945.00	35,115,435.31	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,115,435.31	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	37,873,945.00	35,115,435.31	2,758,509.69

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	37,873,945.00	35,115,435.31	

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Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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SELPA:	<u>North Coastal (PP)</u>			
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		35,115,435.31	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	37,873,945.00	35,115,435.31	
b.	Special education unduplicated pupil count	2,472	2,472	
c.	Per capita local expenditures (B2a/B2b)	15,321.18	14,205.27	1,115.91

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Timothy Golden
Contact Name

(760) 966-4075
Telephone Number

Director of Fiscal Services
Title

timothy.golden@oside.us
Email Address

SELPA: North Coastal (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: North Coastal (PP)

Object Code	Description	San Diego COE (PP00)	Cardiff Elementary (PP02)	Carlsbad Unified (PP03)	Del Mar Union Elementary (PP04)	Encinitas Union Elementary (PP05)	Fallbrook Union Elementary (PP06)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Coastal (PP)

Object Code	Description	Fallbrook Union High (PP07)	Oceanside Unified (PP08)	Rancho Santa Fe Elementary (PP09)	San Dieguito Union High (PP10)	San Marcos Unified (PP11)	Solana Beach Elementary (PP12)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Coastal (PP)

Object Code	Description	Vista Unified (PP13)	Vallecitos Elementary (PP14)	Bonsall Unified (PP15)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						
						0

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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

FEDERAL PROGRAM NAME	ESSA Title I, Part A	ESSA: School Improvement	Coronavirus Relief Fund: Learning Loss Mitigation	Special Ed: IDEA, Basic Local	Special Ed: Local Assistance, Part B	Special Ed: IDEA, Preschool Grants	Special Ed: IDEA, Preschool Capacity Building
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010000	3182000	3220000	3310000	3311000	3315000	3326000
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	969,532.15	523,634.00	0.00	0.00	0.00	0.00	12,000.00
2. a. Current Year Award	3,805,294.00	156,120.00	0.00	3,350,474.00	7,672.00	112,688.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	(7,672.00)	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,805,294.00	156,120.00	0.00	3,342,802.00	7,672.00	112,688.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	4,774,826.15	679,754.00	0.00	3,342,802.00	7,672.00	112,688.00	12,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	129,332.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	3,266,089.15	42,531.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	(7,672.00)	7,672.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	3,266,089.15	171,863.00	0.00	(7,672.00)	7,672.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,221,321.24	239,018.01	219,187.72	3,342,802.00	7,672.00	112,688.00	12,000.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	3,221,321.24	239,018.01	219,187.72	3,342,802.00	7,672.00	112,688.00	12,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	44,767.91	(67,155.01)	(219,187.72)	(3,350,474.00)	0.00	(112,688.00)	(12,000.00)
a. Unearned Revenue	44,767.91	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	67,155.01	219,187.72	3,350,474.00	0.00	112,688.00	12,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,553,504.91	440,735.99	(219,187.72)	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,553,504.91	440,735.99	(219,187.72)	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,221,321.24	239,018.01	219,187.72	3,350,474.00	0.00	112,688.00	12,000.00

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

FEDERAL PROGRAM NAME	Special Ed: IDEA, Mental Health	Special Ed: IDEA, Preschool Staff Development	Special Ed: IDEA Quality Assurance & Focused Monitor	Carl D. Perkins Career & Technical Education	ESSA: Title II	ESSA: Title IV, Part A	ESSA: Title IV, Part A, Competitive Grant
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3327033	3345000	3386000	3550000	4035000	4127000	4128000
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	126,280.02	282,420.73	525,881.04
2. a. Current Year Award	194,813.00	1,072.00	20,000.00	135,146.00	531,562.00	288,809.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	194,813.00	1,072.00	20,000.00	135,146.00	531,562.00	288,809.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	194,813.00	1,072.00	20,000.00	135,146.00	657,842.02	571,229.73	525,881.04
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	136,516.73	153,423.18
6. Cash Received in Current Year	182,218.50	0.00	0.00	29,608.48	407,631.02	217,002.00	372,457.86
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	182,218.50	0.00	0.00	29,608.48	407,631.02	353,518.73	525,881.04
EXPENDITURES							
9. Donor-Authorized Expenditures	194,813.00	1,072.00	20,000.00	103,475.80	478,125.16	167,821.28	502,876.15
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	194,813.00	1,072.00	20,000.00	103,475.80	478,125.16	167,821.28	502,876.15
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,594.50)	(1,072.00)	(20,000.00)	(73,867.32)	(70,494.14)	185,697.45	23,004.89
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	185,697.45	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	23,004.89
c. Accounts Receivable	12,594.50	1,072.00	20,000.00	73,867.32	70,494.14	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	31,670.20	179,716.86	403,408.45	23,004.89
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	31,670.20	179,716.86	403,408.45	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	194,813.00	1,072.00	20,000.00	103,475.80	478,125.16	167,821.28	502,876.15

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

FEDERAL PROGRAM NAME	ESSA: Title III, Immigrant Ed	ESSA: Title II, English Learner	DODEA: Project SERVICE	DODEA: MCASP	Migrant Education	Child Nutrition: Fresh Fruit & Vegetable Program	TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4201000	4203000	5810443	5810444	9015000	F13-5370000	
REVENUE OBJECT	8290	8290	8290	8290	8285	8220	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	28,558.55	226,375.34	113,201.44	0.00	4,234.82	0.00	2,812,118.09
2. a. Current Year Award	0.00	307,414.00	175,930.00	208,748.00	160,000.00	22,000.00	9,477,742.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	(9,257.00)	0.00	0.00	0.00	(0.40)	0.00	(16,929.40)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	(9,257.00)	307,414.00	175,930.00	208,748.00	159,999.60	22,000.00	9,460,812.60
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	19,301.55	533,789.34	289,131.44	208,748.00	164,234.42	22,000.00	12,272,930.69
REVENUES							
5. Unearned Revenue Deferred from Prior Year	9,518.55	44,974.34	0.00	0.00	4,234.82	0.00	477,999.62
6. Cash Received in Current Year	7,091.00	133,529.00	113,312.59	4,192.75	73,620.92	17,061.39	4,866,345.66
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	16,609.55	178,503.34	113,312.59	4,192.75	77,855.74	17,061.39	5,344,345.28
EXPENDITURES							
9. Donor-Authorized Expenditures	15,009.89	346,793.00	183,271.12	67,680.62	145,907.09	15,886.29	9,397,420.37
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	15,009.89	346,793.00	183,271.12	67,680.62	145,907.09	15,886.29	9,397,420.37
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,599.66	(168,289.66)	(69,958.53)	(63,487.87)	(68,051.35)	1,175.10	(4,053,075.09)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	230,465.36
b. Accounts Payable	1,599.66	0.00	0.00	0.00	0.00	1,175.10	25,779.65
c. Accounts Receivable	0.00	168,289.66	69,958.53	63,487.87	68,051.35	0.00	4,309,320.10
14. Unused Grant Award Calculation (line 4 minus line 9)	4,291.66	186,996.34	105,860.32	141,067.38	18,327.33	6,113.71	2,875,510.32
15. If Carryover is allowed, enter line 14 amount here	0.00	186,996.34	105,860.32	141,067.38	18,327.33	0.00	2,842,100.06
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,009.89	346,793.00	183,271.12	67,680.62	145,907.09	15,886.29	9,397,420.37

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

STATE PROGRAM NAME	Career Technical Education Incentive Grant Program	K-12 Strong Workforce Program	Special Ed: Project Workability	Partnership Academy Program	Child Development: CA State Preschool Program	TOTAL
RESOURCE CODE	6387000	6388000	6520000	7220000	F12-6105000	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	389,248.45	0.00	0.00	69,395.55	0.00	458,644.00
2. a. Current Year Award	463,698.00	252,280.00	173,865.00	77,670.00	923,397.00	1,890,910.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	463,698.00	252,280.00	173,865.00	77,670.00	923,397.00	1,890,910.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	852,946.45	252,280.00	173,865.00	147,065.55	923,397.00	2,349,554.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year	195,489.45	0.00	0.00	31,595.55	0.00	227,085.00
6. Cash Received in Current Year	191,820.94	176,596.00	0.00	37,800.00	954,296.93	1,360,513.87
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	(4,748.00)	(4,748.00)
8. Total Available (sum lines 5, 6, & 7)	387,310.39	176,596.00	0.00	69,395.55	949,548.93	1,582,850.87
EXPENDITURES						
9. Donor-Authorized Expenditures	226,242.35	109,829.52	146,159.40	64,053.23	923,396.67	1,469,681.17
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	226,242.35	109,829.52	146,159.40	64,053.23	923,396.67	1,469,681.17
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	161,068.04	66,766.48	(146,159.40)	5,342.32	26,152.26	113,169.70
a. Unearned Revenue	161,068.04	66,766.48	0.00	5,342.32	0.00	233,176.84
b. Accounts Payable	0.00	0.00	0.00	0.00	26,152.26	26,152.26
c. Accounts Receivable	0.00	0.00	146,159.40	0.00	0.00	146,159.40
14. Unused Grant Award Calculation (line 4 minus line 9)	626,704.10	142,450.48	27,705.60	83,012.32	0.33	879,872.83
15. If Carryover is allowed, enter line 14 amount here	626,704.10	142,450.48	27,705.60	83,012.32	0.00	879,872.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	226,242.35	109,829.52	146,159.40	64,053.23	928,144.67	1,474,429.17

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

LOCAL PROGRAM NAME	Innovative Garden	Lowe's Toolbox	Intergenerational Community Garden	SoCal Watersmart Grant	Project ACCEPT	Girard Foundation	Guadalupe Foundation
RESOURCE CODE	9010408	9010418	9010421	9010424	9010425	9010436	9010439
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	24.76	48.19	0.00	123,370.97	0.00	40,374.65	372.93
2. a. Current Year Award	0.00	0.00	0.00	0.00	13,500.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	(36,604.29)	0.00	40,000.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	(36,604.29)	13,500.00	40,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00		0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	24.76	48.19	0.00	86,766.68	13,500.00	80,374.65	372.93
REVENUES							
5. Unearned Revenue Deferred from Prior Year	24.76	48.19	0.00	123,370.97	0.00	40,374.65	372.93
6. Cash Received in Current Year	0.00	0.00	757.27	(36,604.29)	547.79	40,000.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	24.76	48.19	757.27	86,766.68	547.79	80,374.65	372.93
EXPENDITURES							
9. Donor-Authorized Expenditures	24.76	48.19	0.00	86,766.68	547.79	27,481.58	372.93
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	24.76	48.19	0.00	86,766.68	547.79	27,481.58	372.93
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00		0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	757.27	0.00	0.00	52,893.07	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	52,893.07	0.00
b. Accounts Payable	0.00	0.00	757.27	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	12,952.21	52,893.07	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	52,893.07	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24.76	48.19	0.00	86,766.68	547.79	27,481.58	372.93

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

LOCAL PROGRAM NAME	MWD Water Bottle Grant	Environmental Literacy	First 5 QPI	GEAR UP Middle Schools	Bechtel Grant	ROAR	Vanir Foundation
RESOURCE CODE	9010440	9010441	F01-9012000	9013100	9016000	9017000	9024000
REVENUE OBJECT	8699	8699	8699	8677	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	329,282.00	82,514.96	2,112.00	0.00
2. a. Current Year Award	21,200.00	15,000.00	20,000.00	0.00	0.00	0.00	27,650.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	(2,112.00)	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	21,200.00	15,000.00	20,000.00	0.00	0.00	(2,112.00)	27,650.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	21,200.00	15,000.00	20,000.00	329,282.00	82,514.96	0.00	27,650.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	82,514.96	0.00	0.00
6. Cash Received in Current Year	21,200.00	15,000.00	8,181.01	137,143.08	0.00	0.00	(1,243.35)
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	21,200.00	15,000.00	8,181.01	137,143.08	82,514.96	0.00	(1,243.35)
EXPENDITURES							
9. Donor-Authorized Expenditures	21,200.00	1,507.35	15,263.47	144,667.59	73,109.50	0.00	6,884.19
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	21,200.00	1,507.35	15,263.47	144,667.59	73,109.50	0.00	6,884.19
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	13,492.65	(7,082.46)	(7,524.51)	9,405.46	0.00	(8,127.54)
a. Unearned Revenue	0.00	0.00	0.00	0.00	9,405.46	0.00	0.00
b. Accounts Payable	0.00	13,492.65	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	7,082.46	7,524.51	0.00	0.00	8,127.54
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	13,492.65	4,736.53	184,614.41	9,405.46	0.00	20,765.81
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	184,614.41	9,405.46	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,200.00	1,507.35	15,263.47	144,667.59	73,109.50	0.00	6,884.19

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

LOCAL PROGRAM NAME	ROP	AT&T	ASES	21st CCLC	21st CCLC HS/Continuation	21st CCLC Continuation	Child Development: QPI Block Grant
RESOURCE CODE	9025000	9028000	9065000	9067000	9068000/9069000	9069001	F12-9012000
REVENUE OBJECT	8782	8699	8677	8285	8285	8285	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	3,483.13	0.00	0.00	0.00	0.00	6,819.67
2. a. Current Year Award	193,492.00	0.00	2,176,928.00	163,415.00	556,619.00	15,000.00	36,800.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	193,492.00	0.00	2,176,928.00	163,415.00	556,619.00	15,000.00	36,800.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	193,492.00	3,483.13	2,176,928.00	163,415.00	556,619.00	15,000.00	43,619.67
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	3,483.13	0.00	0.00	0.00	0.00	6,819.67
6. Cash Received in Current Year	193,492.00	0.00	1,959,234.95	40,853.75	417,464.40	7,500.00	36,800.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	193,492.00	3,483.13	1,959,234.95	40,853.75	417,464.40	7,500.00	43,619.67
EXPENDITURES							
9. Donor-Authorized Expenditures	127,603.41	0.00	2,129,268.32	78,244.10	418,665.24	1,442.35	43,619.67
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	127,603.41	0.00	2,129,268.32	78,244.10	418,665.24	1,442.35	43,619.67
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	65,888.59	3,483.13	(170,033.37)	(37,390.35)	(1,200.84)	6,057.65	0.00
a. Unearned Revenue	65,888.59	3,483.13	0.00	0.00	0.00	6,057.65	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	170,033.37	37,390.35	1,200.84	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	65,888.59	3,483.13	47,659.68	85,170.90	137,953.76	13,557.65	0.00
15. If Carryover is allowed, enter line 14 amount here	65,888.59	3,483.13	47,659.68	85,170.90	137,953.76	13,557.65	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	127,603.41	0.00	2,129,268.32	78,244.10	418,665.24	1,442.35	43,619.67

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	588,403.26
2. a. Current Year Award	3,239,604.00
b. Other Adjustments	1,283.71
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,240,887.71
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,829,290.97
REVENUES	
5. Unearned Revenue Deferred from Prior Year	257,009.26
6. Cash Received in Current Year	2,840,326.61
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	3,097,335.87
EXPENDITURES	
9. Donor-Authorized Expenditures	3,176,717.12
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	3,176,717.12
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(79,381.25)
a. Unearned Revenue	137,727.90
b. Accounts Payable	14,249.92
c. Accounts Receivable	231,359.07
14. Unused Grant Award Calculation (line 4 minus line 9)	652,573.85
15. If Carryover is allowed, enter line 14 amount here	600,626.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,176,717.12

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

FEDERAL PROGRAM NAME	ESSER Fund	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	3210000	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	0.00
2. a. Current Year Award	0.00	0.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures	66,604.47	66,604.47
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	66,604.47	66,604.47
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	(66,604.47)	(66,604.47)

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

STATE PROGRAM NAME	CA Clean Energy Jobs Act	Lottery: Instructional Materials	Special Ed: Mental Health Services	LCSSP: Prop 47 #2	Classified Sch Empl Professional Dev BG	SB 117 COVID-19 LEA Response	State Learning Loss Mitigation Funds
RESOURCE CODE	6230000	6300000	6512000	7085100	7311000	7388000	7420000
REVENUE OBJECT	8590	8560	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	1,928,177.57	0.00	522,810.56	123,077.02	0.00	0.00
2. a. Current Year Award	0.00	854,085.00	1,089,150.00	586,667.00	0.00	289,781.00	0.00
b. Other Adjustments	1,778.00	78,532.24	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,778.00	932,617.24	1,089,150.00	586,667.00	0.00	289,781.00	0.00
3. Required Matching Funds/Other	0.00	(0.28)	436,002.57	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,778.00	2,860,794.53	1,525,152.57	1,109,477.56	123,077.02	289,781.00	0.00
REVENUES							
5. Cash Received in Current Year	1,778.00	407,638.16	816,862.00	586,667.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	1,778.00	78,532.24	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(1,778.00)	446,446.84	272,288.00	0.00	0.00	289,781.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(1,778.00)	446,446.84	272,288.00	0.00	0.00	289,781.00	0.00
8. Contributed Matching Funds		0.00	436,002.57	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	854,085.00	1,525,152.57	586,667.00	0.00	289,781.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,778.00	2,676,066.30	1,525,152.57	737,454.53	5,893.94	4,666.79	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,778.00	2,676,066.30	1,525,152.57	737,454.53	5,893.94	4,666.79	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	184,728.23	0.00	372,023.03	117,183.08	285,114.21	0.00

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

STATE PROGRAM NAME	Low-Performing Students Block Grant	Child Development: Center-Based Reserve Account	TOTAL
RESOURCE CODE	7510000	F12-6130000	
REVENUE OBJECT	8590	8911/8660/8990	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	945,062.00	189,089.25	3,708,216.40
2. a. Current Year Award	0.00	0.00	2,819,683.00
b. Other Adjustments	0.00	3,946.23	84,256.47
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,946.23	2,903,939.47
3. Required Matching Funds/Other	0.00	0.00	436,002.29
4. Total Available Award (sum lines 1, 2c, & 3)	945,062.00	193,035.48	7,048,158.16
REVENUES			
5. Cash Received in Current Year	0.00	3,946.23	1,816,891.39
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	80,310.24
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,006,737.84
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,006,737.84
8. Contributed Matching Funds	0.00	4,748.00	440,750.57
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,694.23	3,264,379.80
EXPENDITURES			
10. Donor-Authorized Expenditures	414,789.16	0.00	5,365,801.29
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	414,789.16	0.00	5,365,801.29
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	530,272.84	193,035.48	1,682,356.87