

**Petaluma  
City Schools**



**Unaudited  
Actuals  
2019-2020**

## Regular Meeting September 8, 2020

### **Approval of the 2019-20 Unaudited Actuals for the Petaluma City Elementary/Joint Union High School Districts for all Funds**

#### **Situation:**

*In accordance with the provisions of AB 1200 and Education Code Section 41200, the Governing Board of each school district must approve an annual financial statement of all receipts and expenditures of the Districts for the preceding year for all funds. The reporting format for the financial statements is established and mandated by the state (SACS Financial Reporting Software) and they must be approved and submitted to the Sonoma County Office of Education (SCOE) on or before September 15th.*

#### **Plan:**

The plan is to present the 2019-20 Unaudited Actuals for the Petaluma City Elementary/Joint Union High School Districts

*This agenda item presented for Board discussion and approval is the 2019-20 Unaudited Actuals for the Petaluma City (Elementary) and Petaluma Joint Union High School Districts (DISTRICT). Upon approval of the financial statements by the Board of Education, the SACS Reports are forwarded electronically to the Sonoma County Office of Education no later than September 15th for compliance review with the technical provisions of the Code Sections. SCOE is required to forward them electronically to the Superintendent of Public Instruction on or before October 15<sup>th</sup>. This report includes combined financial information for the following organizations:*

- *Petaluma City Elementary School District*
  - *Sixth Grade Academy Charter*
  - *Penngrove Elementary Charter*
- *Petaluma Joint Union High School District*
  - *Mary Collins at Cherry Valley School Charter*
  - *Petaluma Accelerated Charter*
  - *Gateway to College Charter*

*The following reports are included in the SACS State Software:*

- *Unaudited Actuals Certification*
- *Summary of Unaudited Actuals Data Submission*
- *Table of Contents*
- *General Fund Form 01 Unrestricted and Restricted, Expenditures by Object, Expenditures by Function (used for publication of statistical bulletin)*
- *Fund forms for all other funds used by the district*
- *Average Daily Attendance (Form A)*
- *Schedule of Capital Assets (Form ASSET)*
- *Schedule of Long Term Liabilities (Form DEBT)*
- *Appropriations Limit Calculation (GANN Limit Form)*
- *Current Expense Formula (Form CEA)*
- *Lottery Report (Form L)*
- *Indirect Cost Rate Worksheets (Form ICR)*
- *No Child Left Behind Maintenance of Effort (Form NCMOE)*
- *Special Education Maintenance of Effort (SEMA/SEMB)*



- *Program Cost Report – Allocation Factors (Form PCRAF)*
- *Program Cost Report (form PCR)*
- *Summary of Interfund Activities – Actuals*
- *Technical Review Checks (TRC)*

*All of the reports reflect that DISTRICT has met the criteria for State & Federal Compliance on Maintenance of Effort, Special Education Maintenance of Effort, and the CEA (minimum classroom compensation) formula.*

*The following is a list of the ending fund balances as of June 30, 2020:*

- *Fund 01 (General Fund) \$17,684,150*
- *Fund 11 (Adult Education Fund) \$2,198,335*
- *Fund 13 (Cafeteria Fund) \$131,877*
- *Fund 14 (Deferred Maintenance Fund) \$4,544*
- *Fund 21 (Building Fund) \$15,951,325*
- *Fund 25 (Capital Facilities Fund) \$1,945,717*
- *Fund 40 (Reserve for Capital Outlay) \$2,081,870*
- *Fund 51 (Bond Interest & Redemption Fund) \$10,085,490*
- *Fund 63 (Enterprise Fund) \$10,653*
- *Fund 67 (Self Insurance Fund) \$506,303*
- *Fund 73 (Foundation/Trust) \$116,320*

*Each year there are fluctuations in both the revenues and expenditures for the Unrestricted and Restricted components of the General Fund. The major reasons for the variances can be explained as follows:*

**1. Unrestricted Revenues:**

- Interest earnings came in lower due to lower 4<sup>th</sup> quarter interest rates.*
- Lottery earnings (Prop 20 and non-Prop 20) came in significantly lower based on estimated final 4<sup>th</sup> QTR rates from the State and **reductions** in Lottery sales due to the COVID-19 pandemic.*
- Leases and Rental income and the Transportation Billback were both impacted by the shelter-in-place order in response to the COVID-19 Pandemic beginning on March 18<sup>th</sup>.*
- Local Control Funding Formula (LCFF):*
  - There were fluctuations in the various components of local property taxes, due to final CALPADs unduplicated counts of ELD, Foster Youth and Low Income students. The net variance is \$<137,443> and is due in part to prior year adjustments in State Aid and an increase in the In-Lieu tax transfer to Live Oak Independent Charter.*

**2. Unrestricted Expenditures:**

- Certificated Salaries came in lower in part due to open positions. However, the District experienced significantly lower than anticipated home/hospital costs, substitute costs, and summer schools costs due to the shelter-in-place order in response to the COVID-19 Pandemic beginning on March 18<sup>th</sup>.*
- Administrative salaries came in lower due to lower than anticipated interim certificated administrator costs for leaves of absence.*
- Classified salaries were also lower due to shelter-in-place order in response to the COVID-19 pandemic beginning on March 18<sup>th</sup> which resulted in 3 ½ months without substitutes, a temporary freeze on spending due to the economic crises that was anticipated and significantly less extra-duty/hire and overtime costs.*

- d) **Employee Benefits** were proportionately impacted due to the reduction in both certificated and classified salaries as well as open positions that were not filled.
- e) **Materials and Supplies** had a significant variance due, in part, to local donations and site budgets that create carryover of approx. \$389,000. However, the greatest impact was due to the shelter-in-place order and the closing of schools who moved to Distance Learning after Spring Break in March. This shift in education in response to the pandemic brought the majority of spending from the schools and departments to a stand-still. In addition, the looming economic crisis and May Revise further necessitated a reduction in all non-essential spending other than those PPE items necessary to protect staff who were still working.
- f) Variances in **Other Operating Expenditures** were due to various factors including:
  - i. Impacts of COVID 19 and the shelter in place order that eliminated various activities after March 13<sup>th</sup>:
    1. Travel & Conferences
    2. Field Trips
    3. Graduation/Promotion expenditures (5600)
    4. Professional Development
    5. Site Funded contracts (Outdoor Ed, Music, Etc.)
    6. Transportation costs (First Student contracts)
    7. Summer School
    8. Copier Replacement deferred to 2020-21
  - ii. The elimination of e-rate credits
  - iii. The closure of Gateway to College and final contracts with the Santa Rosa Junior College

### 3. **Restricted Revenues:**

- a) Fluctuations in Board and Care reimbursement from the SELPA (90% of costs)
- b) Deferred Revenue for Federal Preschool Grant
- c) Lottery earnings significantly lower based on estimated final 4<sup>th</sup> QTR rates from the State and **reductions** in Lottery sales due to the COVID-19 pandemic.
- d) Elimination of PERS on Behalf of calculations by the State (8590)
- e) Deferred Revenue for both State and Federal programs
- f) Reduced fueling billback to First Student and the City due to shelter-in-place and pandemic
- g) Reduced childcare fees due to shelter-in-place and pandemic
- h) Lower final SELPA and AB602 Special Education funds
- i) Reduced contribution to Special Education due in part to lower NPS/NPA expenditures

### 4. **Restricted Expenditures:**

- a) Across-the-board reductions in Restricted Expenditures due in large part due to the shelter-in-place order and the closing of schools who moved to Distance Learning after Spring Break in March. This shift in education in response to the pandemic brought the majority of spending from the schools and departments to a stand-still. In addition, the looming economic crisis and May Revise further necessitated a reduction in all non-essential spending other than those PPE items necessary to protect staff who were still working.
- b) STRS accordance with GASB 68 (Accounting and Financial Reporting for Pensions-STRS On-Behalf Contributions), Governmental LEAs, including Public School Districts, must record the State's contribution to CalSTRS (3100) on behalf of the LEA employees. Therefore, as part of the fiscal year end closing

*process, the District is required to recognize the State's on-behalf pension contribution to CalSTRS as a STRS expenditure in the Restricted General Fund, with a corresponding credit to State Revenue (8590) in which the net effect to fund balance is zero. These calculations can create a significant variance in the 3100 area of the budget as the calculations fluctuate base on final salaries. In addition, this year the State eliminated the requirement to recognize the PERS on behalf, which created a reduction in anticipated PERS expenditures as well as the corresponding State Revenue (8590). It is important to remember that these fluctuation in STRS and PERS rates are offset 100% by recognizing State revenue and therefore do not have any negative impact on the ending fund balance or on cash flow.*

#### 5. Components of Ending Fund Balance

a) **Restricted:**

- i. *Legally Restricted Program reserves will be budgeted in the 1<sup>st</sup> Budget Revision for schools and departments to access the funds. These are funds that are intended for a particular purpose and cannot be used otherwise \$6,380,670*

b) **Committed:** NONE

c) **Assigned:**

- i. *The District is recommending several Board designated set-asides.*
  1. *2% Reserve for Economic Uncertainties \$1,867,784*
  2. *South County Consortium Reserves \$926,393*
  3. *Local site donation carryover related to unspent donations received by the schools that will be included in the budget for in the 1<sup>st</sup> Budget Revision.\$388,081*

**Total Assigned: \$3,182,258**

d) **Unassigned:**

- i. *The district continues to maintain 3% reserve for economic uncertainty required by the State of California \$2,801,675*
- ii. *Available reserves are that amount over all of the other reserves. However, these are considered one-time. \$5,270,772*

**Submitted/Recommended by:**

Chris Thomas, Chief Business Official

**Recommendation:**

Approval of the 2019-20 Unaudited Actuals

**Quick Summary/Abstract:**

**Fiscal Impact:**

Over the past two months, staff has completed the closing process for all funds within the Petaluma City (Elementary) and Petaluma Joint Union High School Districts. The components of ending fund balance for the combined General Fund as of June 30, 2020 are as follows:

**Reserves and Components of Ending Fund Balance:**

<b>Non-Spendable:</b>	
Revolving cash	\$ 30,700
Stores (Fuel/Oil Inventory)	\$ 18,076
Prepaid Expenditures	\$ 0
<b>Restricted</b>	\$ 6,380,670
<b>Committed</b>	\$ 0
<b>Assigned</b>	
2% Reserve of Economic Uncertainties	\$ 1,867,784
South County Consortium EFB	\$ 926,393
Local site donation	\$ 388,081
<b>Unassigned</b>	
Reserve for Economic Uncertainty (REU)	\$ 2,801,675 3%
Available	<u>\$ 5,270,772</u>
<b>Total Ending Fund Balance</b>	<b>\$17,684,150</b>

**NOTE: It is important to note that the higher the reserves the greater the level of cash reserves available to the District. And with significant shifts and delays in State funding and apportionments, prudent fund reserves and cash reserves are more important than ever.**

**Associated File Attachments**

Comparative Spreadsheets  
 Certification  
 General Fund  
 Table of Contents

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

	UNRESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
	7136	7096	7168	7168	0	
<b>BEGINNING FUND BALANCE:</b>	\$9,882,734	\$11,285,404	\$10,946,191	\$10,946,189	(\$2)	BFB Updated for Column A
<b>REVENUES</b>						
<b>Local Control Funding Formula (LCFF)</b>						
8011 State Aid	\$21,793,219	\$26,995,075	\$26,952,613	\$25,547,981	(\$1,404,632)	Calculate final LCFF including all internal charters and SOCC Est. PY Adjustments State Aid
8012 Educaiton Protection Account	\$5,187,644	\$4,925,477	\$5,096,301	\$2,687,433	(\$2,408,868)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$23,586	(\$18,414)	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$238,077	\$242,269	\$4,192	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$32,700,058	\$32,345,218	(\$354,840)	
8042 Unsecured	\$1,230,000	\$1,230,000	\$1,264,199	\$1,483,275	\$219,076	
8043 Prior Year Taxes	\$0	\$0	\$0	\$14,355	\$14,355	
8044 Supplemental	\$675,000	\$675,000	\$696,779	\$766,505	\$69,726	
8045 ERAF	\$2,600,000	\$2,600,000	\$2,915,523	\$3,266,133	\$350,610	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$1,527,994	\$4,973,754	\$3,445,760	Per Final tax information SCOE
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,529,888)	(\$1,536,868)	(\$1,490,876)	(\$1,545,284)	(\$54,408)	Charter School Transfers
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	\$0	
<b>Total LCFF</b>	\$64,042,975	\$68,975,684	\$69,942,668	\$69,805,225	(\$137,443)	Net change in LCFF/PY Adjust
<b>Federal Revenues</b>						
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8287 Pass-thru Rev from Federal Sources	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$15,000	\$15,000	\$35,428	\$39,343	\$3,915	MAA funds
<b>Total Federal Revenues</b>	\$15,000	\$15,000	\$35,428	\$39,343	\$3,915	
<b>State Revenues</b>						
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$311,313	\$311,309	(\$4)	Final 4th Qtr Estimates State Assessment Apport.
8560 Lottery (Non-Prop 20)	\$1,172,000	\$1,172,000	\$1,243,797	\$1,164,490	(\$79,307)	
8590 All Other State Revenues	\$23,000	\$23,000	\$23,000	\$24,005	\$1,005	
<b>Total State Revenues</b>	\$1,472,812	\$1,503,262	\$1,578,110	\$1,499,804	(\$78,306)	
<b>Local Revenues</b>						
8621 Parcel Tax	\$0	\$0	\$0	\$0	\$0	Reduced Rent due to COVID19 per actuals Final Transp. Billback-Districts Live Oak Billback Final Local Donations
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$155,000	\$129,937	(\$25,063)	
8660 Interest Earnings	\$412,000	\$412,000	\$481,800	\$456,187	(\$25,613)	
8677 Interagency Services Between LEAs	\$398,825	\$398,825	\$338,128	\$284,799	(\$53,329)	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$23,744	(\$256)	
8699 Other Local Revenues	\$143,543	\$143,543	\$521,820	\$557,244	\$35,424	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	\$0	
<b>Total Local Revenues</b>	\$1,133,368	\$1,133,368	\$1,520,748	\$1,451,911	(\$68,837)	
<b>TOTAL REVENUES</b>	\$66,664,155	\$71,627,314	\$73,076,954	\$72,796,283	(\$280,671)	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	Special Ed/RRM Contribution
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,587,666)	(\$15,587,666)	(\$15,350,761)	(\$15,060,933)	\$289,828	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>	(\$15,587,666)	(\$15,587,666)	(\$15,350,761)	(\$15,060,933)	\$289,828	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$51,076,489	\$56,039,648	\$57,726,193	\$57,735,350	\$9,157	



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

EXPENDITURES

		UNRESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
<b>Certificated Salaries</b>							
1100	Certificated Instructional	\$23,513,500	\$23,513,500	\$24,244,347	\$24,056,724	(\$187,623)	Open Pos., HH, & Sub costs
1200	Certificated Support	\$1,386,356	\$1,386,356	\$1,449,009	\$1,445,673	(\$3,336)	Open positions, hourly
1300	Administrative	\$3,355,889	\$3,355,889	\$3,418,484	\$3,401,636	(\$16,848)	Admin Interim costs due to LOA
1900	Other Certificated	\$137,969	\$137,969	\$140,339	\$151,070	\$10,731	Per Actuals
Total Certificated Salaries		\$28,393,714	\$28,393,714	\$29,252,179	\$29,055,103	(\$197,076)	
<b>Classified Salaries</b>							
2100	Instructional Assist	\$209,378	\$209,378	\$209,953	\$206,405	(\$3,548)	Per Actuals
2200	Classified Support	\$2,796,729	\$2,796,729	\$2,715,135	\$2,601,497	(\$113,638)	Open Positions-Custodians
2300	Administrative	\$678,531	\$678,531	\$682,228	\$617,775	(\$64,453)	Open Classified Director Pos.
2400	Clerical Salaries	\$3,009,626	\$3,009,626	\$3,062,969	\$2,981,862	(\$81,107)	Open Positions & sub costs
2900	Other Classified	\$1,355,030	\$1,355,030	\$1,410,625	\$1,344,832	(\$65,793)	Open MFT Interm positions
Total Classified Salaries		\$8,049,294	\$8,049,294	\$8,080,910	\$7,752,371	(\$328,539)	
<b>Employee Benefits</b>							
3100	STRS	\$4,551,694	\$4,551,694	\$4,925,073	\$4,894,294	(\$30,779)	Per Salaries above
3200	PERS	\$1,627,488	\$1,627,488	\$1,475,033	\$1,430,429	(\$44,604)	Per Salaries above
3300	OASDI/Medicare	\$1,045,751	\$1,045,751	\$1,019,206	\$968,971	(\$50,235)	Per Salaries above
3400	Health & Welfare	\$6,571,293	\$6,571,293	\$6,679,310	\$6,629,997	(\$49,313)	Open Positions
3500	State Unemployment Ins	\$18,199	\$18,199	\$18,059	\$17,391	(\$668)	Per Salaries above
3600	Workers Comp	\$804,964	\$804,964	\$832,717	\$840,498	\$7,781	Reconcile GL Adjustments
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$15,251	(\$1,169)	Per Salaries above
3900	Cash In Lieu/Other	\$27,393	\$27,393	\$28,007	\$26,946	(\$1,061)	Per Salaries above
Total Employee Benefits		\$14,663,202	\$14,663,202	\$14,993,825	\$14,823,777	(\$170,048)	
<b>Materials &amp; Supplies</b>							
4100	Approved Textbooks & Core Curr	\$10,055	\$10,055	\$164,751	\$178,176	\$13,425	Final Textbook Adoptions
4200	Books & Reference Materials	\$25,352	\$25,352	\$34,521	\$27,683	(\$6,838)	Local Site/Dept carryover
4300/4700	Materials & Supplies	\$1,174,553	\$1,174,553	\$1,736,207	\$1,197,786	(\$538,421)	Local Site/Dept carryover
4400	Non-Capital Furniture & Equip	\$109,656	\$109,656	\$258,187	\$241,295	(\$16,892)	Per actuals
Total Materials & Supplies		\$1,319,616	\$1,319,616	\$2,193,666	\$1,644,940	(\$548,726)	
<b>Services &amp; Other Operating Exp</b>							
5100	Sub-Agreements over \$25K	\$632,500	\$632,500	\$813,300	\$803,883	(\$9,417)	Final 1st Student Transp. Costs
5200	Travel & Conferences (Mileage)	\$89,226	\$89,226	\$125,473	\$103,928	(\$21,545)	Local Site/Dept carryover
5300	Dues & Memberships	\$24,590	\$24,590	\$27,090	\$21,166	(\$5,924)	Per actuals
5400	Insurance	\$958,500	\$958,500	\$744,559	\$739,558	(\$5,001)	Unused Deductables
5500	Utilities	\$1,463,413	\$1,463,413	\$1,376,257	\$1,380,337	\$4,080	1.4% variance
5600	Rentals, Leases & Repairs	\$216,812	\$216,812	\$263,575	\$138,596	(\$124,979)	Reduced copier usage/graduate
5700	Direct Cost Transfers	\$231,282	\$231,282	\$279,305	\$258,908	(\$20,397)	Field Trip/Bus Costs
5800	Professional Consulting/Other Operatin	\$53,165	\$53,165	\$78,715	\$48,055	(\$30,660)	Site Budgets
5802-5809	Special Education Contracts	\$0	\$0	\$4,000	\$0	(\$4,000)	Translation Costs
5810/5811	Non-Public School (NPS)/Agency (NPA	\$0	\$0	\$0	\$0	\$0	
5813	A/E Fees Non-capital	\$0	\$0	\$0	\$0	\$0	
5814	Inspection Fees	\$2,000	\$2,000	\$2,000	\$1,080	(\$920)	
5817/8	SCOE Contracts	\$96,000	\$96,000	\$92,000	\$76,516	(\$15,484)	Per actuals
5821	Audit Costs	\$49,000	\$49,000	\$49,000	\$48,000	(\$1,000)	Per actuals
5822	Election Fees	\$50,000	\$50,000	\$0	\$0	\$0	
5823	Legal Fees	\$147,200	\$147,200	\$164,300	\$150,584	(\$13,716)	Per actuals
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5825	Advertisement Costs	\$12,500	\$12,500	\$20,505	\$10,355	(\$10,150)	Per actuals
5830	Professional Consulting Services	\$9,000	\$9,000	\$28,570	\$73,835	\$45,265	Parcel Tax Consultants
5839	Other Fees	\$115,250	\$115,250	\$133,188	\$138,314	\$5,126	Parcel tax fees
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$6,855	(\$45)	Per actuals
5845	Field Trips	\$7,225	\$7,225	\$110,135	\$79,993	(\$30,142)	Local Site Donations
5849	Other Contract Services	\$257,140	\$257,140	\$319,757	\$284,155	(\$35,602)	Per actuals
5850	Other Operating Expenditures	\$51,600	\$51,600	\$120,555	\$133,349	\$12,794	Gateway to College contract

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals		UNRESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
5860-65	Other Employment Costs	\$20,840	\$20,840	\$26,190	\$15,649	(\$10,541)	Per actuals
5890	Other Government Fees	0	\$0	136	249	\$113	
5900	Communications/Telephone	\$154,053	\$154,053	\$168,167	\$236,312	\$68,145	Lower E-rate Credits
Total Services and Other Operating Exp		\$4,648,196	\$4,648,196	\$4,953,677	\$4,749,677	(\$204,000)	
<b>Capital Outlay</b>							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$42,000	\$42,000	\$84,250	\$58,796	(\$25,454)	Per Actuals-Copiers
Total Capital Outlay		\$42,000	\$42,000	\$84,250	\$58,796	(\$25,454)	
<b>Indirect/Direct Cost</b>							
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$6,930	\$6,930	SCOE Alt Ed Transfer
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$665,769)	(\$665,769)	(\$730,792)	(\$679,943)	\$50,849	Indirect rate @ 6.29%
7350	Indirect Cost - InterFund	(\$145,616)	(\$145,616)	(\$188,065)	(\$170,130)	\$17,935	Indirect rate FD 11/13 @ 5%
Total Indirect		(\$811,385)	(\$811,385)	(\$918,857)	(\$843,143)	\$75,714	
<b>TOTAL EXPENDITURES</b>		\$56,304,637	\$56,304,637	\$58,639,650	\$57,241,521	(\$1,398,129)	
<b>OTHER FINANCING USES</b>							
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$275,000	\$175,000	\$150,000	\$154,614	\$4,614	Contribution to Supper Prog.
Total Financing Uses:		\$275,000	\$175,000	\$150,000	\$154,614	\$4,614	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$56,579,637	\$56,479,637	\$58,789,650	\$57,396,135	(\$1,393,515)	\$1 variance due to rounding
<b>EXCESS OF REVENUES OVER EXPENSE</b>		(\$5,503,148)	(\$439,989)	(\$1,063,457)	\$339,215	\$1,402,672	\$1 variance due to rounding
<b>COMPONENTS OF END FUND BALANCE</b>							
<b>NON-SPENDABLE:</b>							
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$30,700	\$3,500	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>		\$0	\$0	\$0	\$0	\$0	
<b>COMMITTED</b>		\$0	\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>							
Board Designated:							
	2% REU	\$666,164	\$1,955,189	\$2,093,652	\$1,867,784	(\$225,868)	
	One-time Pension Contingency	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$897,150	\$897,150	\$865,930	\$926,393	\$60,463	
	<b>Local Site Donations</b>	\$0	\$0	\$0	\$388,081	\$388,081	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>							
	Reserve for Economic Uncertainties Available	\$2,789,073	\$2,932,784	\$3,140,478	\$2,801,675	(\$338,803)	3% Reserve
		(\$1)	\$5,033,092	\$3,755,474	\$5,270,772	\$1,515,298	
<b>TOTAL ENDING FUND BALANCE:</b>		\$4,379,586	\$10,845,415	\$9,882,734	\$11,285,404	\$1,402,670	\$1 variance due to rounding

Note: \$1 variances due to rounding.



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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

	RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
	7136	7096	7168	7168	0	
<b>BEGINNING FUND BALANCE:</b>	\$169,999	\$6,398,746	\$6,623,697	\$6,623,697	\$0	BFB Updated
<b>REVENUES</b>						
<b>Local Control Funding Formula (LCFF)</b>						
8011 State Aid	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu T	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$878,096	\$36,867	Special Ed.
Total LCFF	\$841,229	\$841,229	\$841,229	\$878,096	\$36,867	
<b>Federal Revenues</b>						
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$1,740,201	\$1,725,813	(\$14,388)	Final per SELPA
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$425,859	\$234,396	(\$191,463)	Board & Care Reimb.
8287 Pass-thru Revenues from Fed	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$1,422,670	\$5,678,950	\$1,864,589	\$1,508,456	(\$356,133)	Deferred Revenue
Total Federal Revenues	\$3,470,837	\$7,727,117	\$4,030,649	\$3,468,665	(\$561,984)	
<b>State Revenues</b>						
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$482,800	\$482,800	\$528,242	\$404,030	(\$124,212)	Final 4th Qtr Est.
8590 All Other State Revenues	\$7,199,740	\$7,833,829	\$8,924,159	\$6,728,315	(\$2,195,844)	CalSTRS on Behalf
Total State Revenues	\$7,682,540	\$8,316,629	\$9,452,401	\$7,132,345	(\$2,320,056)	
<b>Local Revenues</b>						
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$1,953,698	(\$21,302)	Final Receipts
8625 Community Redevelopment Fun	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between L	\$1,978,497	\$1,978,497	\$1,640,748	\$1,595,937	(\$44,811)	SOCC Billback
8689 All Other Fees & Contracts	\$565,000	\$565,000	\$580,000	\$475,297	(\$104,703)	Fuel & childcare rev.
8699 Other Local Revenues	\$488,732	\$488,732	\$1,674,510	\$1,512,739	(\$161,771)	Adj for PY One-time
8792 Transfer of Apportionment from C	\$3,629,950	\$3,629,950	\$3,893,946	\$3,690,382	(\$203,564)	Final AB602 SELPA
Total Local Revenues	\$8,637,179	\$8,637,179	\$9,764,204	\$9,228,053	(\$536,151)	
<b>TOTAL REVENUES</b>	\$20,631,785	\$25,522,154	\$24,088,483	\$20,707,159	(\$3,381,324)	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,587,666	\$15,587,666	\$15,350,761	\$15,060,933	(\$289,828)	Special Ed/RRM
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,587,666	\$15,587,666	\$15,350,761	\$15,060,933	(\$289,828)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$36,219,451	\$41,109,820	\$39,439,244	\$35,768,092	(\$3,671,152)	



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

EXPENDITURES

		RESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
<b>Certificated Salaries</b>							
1100	Certificated Instructional	\$7,669,031	\$7,669,031	\$7,492,592	\$7,430,867	(\$61,725)	Per Actuals
1200	Certificated Support	\$1,473,385	\$1,473,385	\$1,373,301	\$1,331,214	(\$42,087)	Per Actuals
1300	Administrative	\$744,000	\$744,000	\$695,006	\$705,366	\$10,360	Per Actuals
1900	Other Certificated	\$0	\$0	\$259,429	\$251,218	(\$8,211)	Per Actuals
Total Certificated Salaries		\$9,886,416	\$9,886,416	\$9,820,328	\$9,718,665	(\$101,663)	
<b>Classified Salaries</b>							
2100	Instructional Assist	\$3,070,221	\$3,070,221	\$2,845,434	\$2,732,681	(\$112,753)	Open Pos/Sub costs
2200	Classified Support	\$1,391,842	\$1,391,842	\$1,459,573	\$1,388,354	(\$71,219)	Open Pos/Sub costs
2300	Administrative	\$502,000	\$502,000	\$241,300	\$237,064	(\$4,236)	Per Actuals
2400	Clerical Salaries	\$307,278	\$307,278	\$342,272	\$283,704	(\$58,568)	Open Pos/Sub costs
2900	Other Classified	\$711,253	\$711,253	\$755,883	\$782,581	\$26,698	Per Actuals
Total Classified Salaries		\$5,982,594	\$5,982,594	\$5,644,462	\$5,424,384	(\$220,078)	
<b>Employee Benefits</b>							
3100	STRS	\$7,081,760	\$7,081,760	\$7,143,721	\$6,114,152	(\$1,029,569)	STRS On-Behalf Calc
3200	PERS	\$1,994,330	\$1,994,330	\$1,805,414	\$962,986	(\$842,428)	PERS On-Behalf Calc
3300	OASDI/Medicare	\$608,933	\$608,933	\$557,013	\$509,682	(\$47,331)	
3400	Health & Welfare	\$3,159,237	\$3,159,237	\$2,790,735	\$2,731,780	(\$58,955)	
3500	State Unemployment Ins	\$7,946	\$7,946	\$7,726	\$7,113	(\$613)	
3600	Workers Comp	\$372,734	\$372,734	\$348,368	\$336,637	(\$11,731)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$8,379	\$8,379	\$7,741	\$7,723	(\$18)	
Total Employee Benefits		\$13,233,319	\$13,233,319	\$12,660,718	\$10,670,073	(\$1,990,645)	
<b>Materials &amp; Supplies</b>							
4100	Approved Textbooks & Core Cur	\$478,800	\$478,800	\$1,231,134	\$714,393	(\$516,741)	Site/Department
4200	Books & Reference Materials	\$13,450	\$13,450	\$76,162	\$58,853	(\$17,309)	Site/Department
4300/4700	Materials & Supplies	\$1,684,786	\$4,528,370	\$5,871,650	\$1,624,342	(\$4,247,308)	Site/Department
4400	Non-Capital Furniture & Equip	\$143,373	\$2,143,373	\$1,681,485	\$460,658	(\$1,220,827)	Site/Department
Total Materials & Supplies		\$2,320,409	\$7,163,993	\$8,860,431	\$2,858,246	(\$6,002,185)	
<b>Services &amp; Other Operating Exp</b>							
5100	Sub-Agreements over \$25K	\$1,026,127	\$1,072,912	\$1,329,401	\$979,906	(\$349,495)	Special Ed Contracts
5200	Travel & Conferences (Mileage)	\$46,336	\$46,336	\$134,577	\$81,384	(\$53,193)	Site/Department
5300	Dues & Memberships	\$2,400	\$2,400	\$25,856	\$17,408	(\$8,448)	Site/Department
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$14,700	\$14,700	\$30,402	\$31,438	\$1,036	
5600	Rentals, Leases & Repairs	\$188,926	\$188,926	\$726,665	\$664,037	(\$62,628)	No Graduation/Prom
5700	Direct Cost Transfers	(\$244,932)	(\$244,932)	(\$296,406)	(\$270,315)	\$26,091	
5800	Professional Consulting/Other O	\$12,024	\$12,024	\$197,709	\$119,017	(\$78,692)	Athletics
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$2,326,895	\$2,017,285	(\$309,610)	Special Ed
5810/5811	Non-Public School (NPS)/Agenc	\$1,422,000	\$1,422,000	\$1,572,763	\$1,300,107	(\$272,656)	Special Ed
5813	A/E Fees Non-capital	\$0	\$0	\$0	\$0	\$0	
5814	Inspections	\$40,640	\$40,640	\$49,120	\$49,120	\$0	
5817/8	SCOE Contracts	\$0	\$0	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$43,500	\$43,500	\$48,612	\$52,456	\$3,844	Spec Ed Legal Costs
5824	Repayment of Apportionment	\$0	\$0	\$3,512	\$5,454	\$1,942	
5825	Advertisement Costs	\$500	\$500	\$425	\$0	(\$425)	Per Actuals
5830	Professional Consulting Services	\$97,867	\$97,867	\$220,903	\$136,332	(\$84,571)	Per Actuals
5839	Other Fees	\$63,198	\$63,198	\$82,821	\$70,361	(\$12,460)	Per Actuals
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	\$0	
5845	Field Trips	\$0	\$0	\$75,796	\$45,352	(\$30,444)	Per Actuals
5849	Other Contract Services	\$398,359	\$398,359	\$1,162,219	\$1,022,598	(\$139,621)	Per Actuals
5850	Other Operating Expenditures	\$14,000	\$14,000	\$157,163	\$27,947	(\$129,216)	Gateway

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

	RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES (continued)</b>						
5860-65 Other Employment Costs	\$0	\$0	\$5,000	\$1,442	(\$3,558)	Per Actuals
5890 Othe Government Fees	\$1,500	\$1,500	\$1,500	\$1,250	(\$250)	Per Actuals
5900 Communications/Telephone	\$10,292	\$10,292	\$13,884	\$10,424	(\$3,460)	Per Actuals
Total Services and Other Operat	\$4,220,944	\$4,267,729	\$7,868,817	\$6,363,003	(\$1,505,814)	
<b>Capital Outlay</b>						
6100 Land Improvements	\$0	\$0	\$44,870	\$36,704	(\$8,166)	Site Improvements
6200 Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$141,524	\$101,769	(\$39,755)	CTE
6500 Capital Equipment Replace	\$0	\$0	\$41,000	\$55,256	\$14,256	CTE
Total Capital Outlay	\$0	\$0	\$227,394	\$193,729	(\$33,665)	
<b>Indirect/Direct Cost</b>						
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to CO	\$80,000	\$80,000	\$80,000	\$85,000	\$5,000	SOCC Facilities
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$665,769	\$665,769	\$730,792	\$679,943	(\$50,849)	Lower Grant Expend.
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect	\$745,769	\$745,769	\$810,792	\$764,943	(\$45,849)	
<b>TOTAL EXPENDITURES</b>	\$36,389,451	\$41,279,820	\$45,892,942	\$35,993,043	(\$9,899,899)	
<b>OTHER FINANCING USES</b>						
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$36,389,451	\$41,279,820	\$45,892,942	\$35,993,043	(\$9,899,899)	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	(\$170,000)	(\$170,000)	(\$6,453,698)	(\$224,951)	\$6,228,747	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
Revolving Cash	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$18,076	\$18,076	Fuel/oil Inventory
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	(\$1)	\$6,228,746	\$169,999	\$6,380,670	\$6,210,671	2019-20 Carryover
<b>COMMITTED</b>	\$0	\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>						
Board Designated:						
2% REU	\$0	\$0	\$0	\$0	\$0	
One-time Pension Contingency	\$0	\$0	\$0	\$0	\$0	
South County Consortium SOCC	\$0	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
Reserve for Economic Uncertainties Available	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>	(\$1)	\$6,228,746	\$169,999	\$6,398,746	\$6,228,747	

Note: \$1 variances due to rounding.



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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01  
FISCAL YEAR 2019-20

Unaudited Actuals

	UNRESTRICTED/RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	7136	7096	7168	7168	0	
<b>BEGINNING FUND BALANCE:</b>	\$10,052,733	\$17,684,150	\$17,569,888	\$17,569,886	(\$2)	
<b>REVENUES</b>						
<b>Local Control Funding Formula (LCFF)</b>						
8011 State Aid	\$21,793,219	\$26,995,075	\$26,952,613	\$25,547,981	(\$1,404,632)	
8012 Education Protection Account	\$5,187,644	\$4,925,477	\$5,096,301	\$2,687,433	(\$2,408,868)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$23,586	(\$18,414)	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$238,077	\$242,269	\$4,192	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$32,700,058	\$32,345,218	(\$354,840)	
8042 Unsecured	\$1,230,000	\$1,230,000	\$1,264,199	\$1,483,275	\$219,076	
8043 Prior Year Taxes	\$0	\$0	\$0	\$14,355	\$14,355	
8044 Supplemental	\$675,000	\$675,000	\$696,779	\$766,505	\$69,726	
8045 ERAF	\$2,600,000	\$2,600,000	\$2,915,523	\$3,266,133	\$350,610	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$1,527,994	\$4,973,754	\$3,445,760	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	(\$1,529,888)	(\$1,536,868)	(\$1,490,876)	(\$1,545,284)	(\$54,408)	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$878,096	\$36,867	
Total LCFF:	\$64,884,204	\$69,816,913	\$70,783,897	\$70,683,321	(\$100,576)	
<b>Federal Revenues</b>						
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$1,740,201	\$1,725,813	(\$14,388)	
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$425,859	\$234,396	(\$191,463)	
8287 Pass-thru Revenues Fed Sources	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$1,437,670	\$5,693,950	\$1,900,017	\$1,547,799	(\$352,218)	
Total Federal Revenues	\$3,485,837	\$7,742,117	\$4,066,077	\$3,508,008	(\$558,069)	
<b>State Revenues</b>						
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$311,313	\$311,309	(\$4)	
8560 Lottery (Non-Prop 20)	\$1,654,800	\$1,654,800	\$1,772,039	\$1,568,520	(\$203,519)	
8590 All Other State Revenues	\$7,222,740	\$7,856,829	\$8,947,159	\$6,752,320	(\$2,194,839)	
Total State Revenues	\$9,155,352	\$9,819,891	\$11,030,511	\$8,632,149	(\$2,398,362)	
<b>Local Revenues</b>						
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$1,953,698	(\$21,302)	
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$155,000	\$129,937	(\$25,063)	
8660 Interest Earnings	\$412,000	\$412,000	\$481,800	\$456,187	(\$25,613)	
8677 Interagency Services Between LE	\$2,377,322	\$2,377,322	\$1,978,876	\$1,880,736	(\$98,140)	
8689 All Other Fees & Contracts	\$589,000	\$589,000	\$604,000	\$499,041	(\$104,959)	
8699 Other Local Revenues	\$632,275	\$632,275	\$2,196,330	\$2,069,983	(\$126,347)	
8792 Transfer of Apportionment from C	\$3,629,950	\$3,629,950	\$3,893,946	\$3,690,382	(\$203,564)	
Total Local Revenues	\$9,770,547	\$9,770,547	\$11,284,952	\$10,679,964	(\$604,988)	
<b>TOTAL REVENUES</b>	\$87,295,940	\$97,149,468	\$97,165,437	\$93,503,442	(\$3,661,995)	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$87,295,940	\$97,149,468	\$97,165,437	\$93,503,442	(\$3,661,995)	



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

EXPENDITURES

		UNRESTRICTED/RESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
<b>Certificated Salaries</b>							
1100	Certificated Instructional	\$31,182,531	\$31,182,531	\$31,736,939	\$31,487,591	(\$249,348)	
1200	Certificated Support	\$2,859,741	\$2,859,741	\$2,822,310	\$2,776,887	(\$45,423)	
1300	Administrative	\$4,099,889	\$4,099,889	\$4,113,490	\$4,107,002	(\$6,488)	
1900	Other Certificated	\$137,969	\$137,969	\$399,768	\$402,288	\$2,520	
Total Certificated Salaries		\$38,280,130	\$38,280,130	\$39,072,507	\$38,773,768	(\$298,739)	
<b>Classified Salaries</b>							
2100	Instructional Assist	\$3,279,599	\$3,279,599	\$3,055,387	\$2,939,086	(\$116,301)	
2200	Classified Support	\$4,188,571	\$4,188,571	\$4,174,708	\$3,989,851	(\$184,857)	
2300	Administrative	\$1,180,531	\$1,180,531	\$923,528	\$854,839	(\$68,689)	
2400	Clerical Salaries	\$3,316,904	\$3,316,904	\$3,405,241	\$3,265,566	(\$139,675)	
2900	Other Classified	\$2,066,283	\$2,066,283	\$2,166,508	\$2,127,413	(\$39,095)	
Total Classified Salaries		\$14,031,888	\$14,031,888	\$13,725,372	\$13,176,755	(\$548,617)	
<b>Employee Benefits</b>							
3100	STRS	\$11,633,454	\$11,633,454	\$12,068,794	\$11,008,446	(\$1,060,348)	
3200	PERS	\$3,621,818	\$3,621,818	\$3,280,447	\$2,393,415	(\$887,032)	
3300	OASDI/Medicare	\$1,654,684	\$1,654,684	\$1,576,219	\$1,478,653	(\$97,566)	
3400	Health & Welfare	\$9,730,530	\$9,730,530	\$9,470,045	\$9,361,777	(\$108,268)	
3500	State Unemployment Ins	\$26,145	\$26,145	\$25,785	\$24,504	(\$1,281)	
3600	Workers Comp	\$1,177,698	\$1,177,698	\$1,181,085	\$1,177,135	(\$3,950)	
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$15,251	(\$1,169)	
3900	Cash In Lieu/Other	\$35,772	\$35,772	\$35,748	\$34,669	(\$1,079)	
Total Employee Benefits		\$27,896,521	\$27,896,521	\$27,654,543	\$25,493,850	(\$2,160,693)	
<b>Materials &amp; Supplies</b>							
4100	Approved Textbooks & Core Curr	\$488,855	\$488,855	\$1,395,885	\$892,569	(\$503,316)	
4200	Books & Reference Materials	\$38,802	\$38,802	\$110,683	\$86,536	(\$24,147)	
4300/4700	Materials & Supplies	\$2,859,339	\$5,702,923	\$7,607,857	\$2,822,128	(\$4,785,729)	
4400	Non-Capital Furniture & Equip	\$253,029	\$2,253,029	\$1,939,672	\$701,953	(\$1,237,719)	
Total Materials & Supplies		\$3,640,025	\$8,483,609	\$11,054,097	\$4,503,186	(\$6,550,911)	
<b>Services &amp; Other Operating Exp</b>							
5100	Sub-Agreements over \$25K	\$1,658,627	\$1,705,412	\$2,142,701	\$1,783,789	(\$358,912)	
5200	Travel & Conferences (Mileage)	\$135,562	\$135,562	\$260,050	\$185,312	(\$74,738)	
5300	Dues & Memberships	\$26,990	\$26,990	\$52,946	\$38,574	(\$14,372)	
5400	Insurance	\$958,500	\$958,500	\$744,559	\$739,558	(\$5,001)	
5500	Utilities	\$1,478,113	\$1,478,113	\$1,406,659	\$1,411,775	\$5,116	
5600	Rentals, Leases & Repairs	\$405,738	\$405,738	\$990,240	\$802,633	(\$187,607)	
5700	Direct Cost Transfer	(\$13,650)	(\$13,650)	(\$17,101)	(\$11,407)	\$5,694	
5800	Professional Consulting/Other Op	\$65,189	\$65,189	\$276,424	\$167,072	(\$109,352)	
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$2,330,895	\$2,017,285	(\$313,610)	
5810/5811	Non-Public School (NPS)/Agency	\$1,422,000	\$1,422,000	\$1,572,763	\$1,300,107	(\$272,656)	
5813	A/E Fees Non-capital	\$0	\$0	\$0	\$0		
5814	Inspections	\$42,640	\$42,640	\$51,120	\$50,200		
5817/8	SCOE Contracts	\$96,000	\$96,000	\$92,000	\$76,516	(\$15,484)	
5821	Audit Costs	\$49,000	\$49,000	\$49,000	\$48,000	(\$1,000)	
5822	Election Fees	\$50,000	\$50,000	\$0	\$0	\$0	
5823	Legal Fees	\$190,700	\$190,700	\$212,912	\$203,040	(\$9,872)	
5824	Repayment of Apportionment	\$0	\$0	\$3,512	\$5,454	\$1,942	
5825	Advertisement Costs	\$13,000	\$13,000	\$20,930	\$10,355	(\$10,575)	
5830	Professional Consulting Services	\$106,867	\$106,867	\$249,473	\$210,167	(\$39,306)	
5839	Other Fees	\$178,448	\$178,448	\$216,009	\$208,675	(\$7,334)	
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$6,855	(\$45)	
5845	Field Trips	\$7,225	\$7,225	\$185,931	\$125,345	(\$60,586)	
5849	Other Contract Services	\$655,499	\$655,499	\$1,481,976	\$1,306,753	(\$175,223)	
5850	Other Operating Expenditures	\$65,600	\$65,600	\$277,718	\$161,296	(\$116,422)	



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2019-20

Unaudited Actuals	UNRESTRICTED/RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES (continued)</b>						
5860-65 Other Employment Costs	\$20,840	\$20,840	\$31,190	\$17,091	(\$14,099)	
5880 Other Administrative Charges	\$1,500	\$1,500	\$1,636	\$1,499	(\$137)	
5900 Communications/Telephone	\$164,345	\$164,345	\$182,051	\$246,736	\$64,685	
Total Services and Other Operatin	\$8,869,140	\$8,915,925	\$12,822,494	\$11,112,680	(\$1,708,894)	
<b>Capital Outlay</b>						
6100 Land Improvements	\$0	\$0	\$44,870	\$36,704	(\$8,166)	
6200 Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$141,524	\$101,769	(\$39,755)	
6500 Capital Equipment Replace	\$42,000	\$42,000	\$125,250	\$114,052	(\$11,198)	
Total Capital Outlay	\$42,000	\$42,000	\$311,644	\$252,525	(\$59,119)	
<b>Indirect/Direct Cost</b>						
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$80,000	\$91,930	\$11,930	
7211 Tsf of Pass-thru Revenues Charte	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	(\$145,616)	(\$145,616)	(\$188,065)	(\$170,130)	\$17,935	
Total Indirect	(\$65,616)	(\$65,616)	(\$108,065)	(\$78,200)	\$29,865	
<b>TOTAL EXPENDITURES</b>	\$92,694,088	\$97,584,457	\$104,532,592	\$93,234,564	(\$11,297,108)	
<b>OTHER FINANCING USES</b>						
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$275,000	\$175,000	\$150,000	\$154,614	\$4,614	
Total Financing Uses:	\$275,000	\$175,000	\$150,000	\$154,614	\$4,614	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$92,969,088	\$97,759,457	\$104,682,592	\$93,389,178	(\$11,292,494)	\$1 variance roundir
<b>EXCESS OF REVENUES OVER EXPENSE</b>	(\$5,673,148)	(\$609,989)	(\$7,517,155)	\$114,264	\$7,630,499	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
Revolving Cash	\$27,200	\$27,200	\$27,200	\$30,700	\$3,500	
Stores Inventory	\$0	\$0	\$0	\$18,076	\$18,076	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	(\$1)	\$6,228,746	\$169,999	\$6,380,670	\$6,210,671	19-20 Carryover
<b>COMMITTED</b>	\$0	\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>						
Board Designated:						
2% REU	\$666,164	\$1,955,189	\$2,093,652	\$1,867,784	(\$225,868)	
One-time Pension Contingency	\$0	\$0	\$0	\$0	\$0	
South County Consortium SOCC	\$897,150	\$897,150	\$865,930	\$926,393	\$60,463	
Local Site Donations	\$0	\$0	\$0	\$388,081	\$388,081	
Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
Reserve for Economic Uncertainties	\$2,789,073	\$2,932,784	\$3,140,478	\$2,801,675	(\$338,803)	3% Reserves
Available	(\$1)	\$5,033,092	\$3,755,474	\$5,270,772	\$1,515,298	
<b>TOTAL ENDING FUND BALANCE:</b>	\$4,379,585	\$17,074,161	\$10,052,733	\$17,684,150	\$7,631,418	\$ variance rounding

Note: \$1-2 variances due to rounding.

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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: Sep 08, 2020

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:

For School District:

Sarah Lampenfeld

Chris Thomas

Name

Name

Director Fiscal Management Advisor

Chief Business Official

Title

Title

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E-mail Address

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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)	59.76%
	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	\$48,876,547.71
	Appropriations Subject to Limit	\$48,876,547.71
	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.	4.04%

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G = General Ledger Data; S = Supplemental Data

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



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		G

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	69,805,225.36	878,096.00	70,683,321.36	64,042,975.00	841,229.00	64,884,204.00	-8.2%
2) Federal Revenue		8100-8299	39,342.77	3,468,664.81	3,508,007.58	15,000.00	3,470,837.00	3,485,837.00	-0.6%
3) Other State Revenue		8300-8599	1,499,804.11	7,132,344.92	8,632,149.03	1,472,812.00	7,682,540.00	9,155,352.00	6.1%
4) Other Local Revenue		8600-8799	1,451,910.78	9,228,053.51	10,679,964.29	1,133,368.00	8,637,179.00	9,770,547.00	-8.5%
5) TOTAL, REVENUES			72,796,283.02	20,707,159.24	93,503,442.26	66,664,155.00	20,631,785.00	87,295,940.00	-6.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	29,055,103.21	9,718,665.62	38,773,768.83	28,393,714.00	9,886,416.00	38,280,130.00	-1.3%
2) Classified Salaries		2000-2999	7,752,370.74	5,424,383.58	13,176,754.32	8,049,294.00	5,982,594.00	14,031,888.00	6.5%
3) Employee Benefits		3000-3999	14,823,777.43	10,670,073.89	25,493,851.32	14,663,202.00	13,233,319.00	27,896,521.00	9.4%
4) Books and Supplies		4000-4999	1,644,939.63	2,858,246.45	4,503,186.08	1,319,616.00	2,320,409.00	3,640,025.00	-19.2%
5) Services and Other Operating Expenditures		5000-5999	4,749,677.26	6,363,000.76	11,112,678.02	4,648,196.00	4,220,944.00	8,869,140.00	-20.2%
6) Capital Outlay		6000-6999	58,795.98	193,729.25	252,525.23	42,000.00	0.00	42,000.00	-83.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	6,930.00	85,000.00	91,930.00	0.00	80,000.00	80,000.00	-13.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(850,073.29)	679,942.77	(170,130.52)	(811,385.00)	665,769.00	(145,616.00)	-14.4%
9) TOTAL, EXPENDITURES		7300-7399	57,241,520.96	35,993,042.32	93,234,563.28	56,304,637.00	36,389,451.00	92,694,088.00	-0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			15,554,762.06	(15,285,883.08)	268,878.98	10,359,518.00	(15,757,666.00)	(5,398,148.00)	-2107.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	154,614.06	0.00	154,614.06	275,000.00	0.00	275,000.00	77.9%
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	(15,060,933.09)	15,060,933.09	0.00	(15,587,666.00)	15,587,666.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,215,547.15)	15,060,933.09	(154,614.06)	(15,862,666.00)	15,587,666.00	(275,000.00)	77.9%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			339,214.91	(224,949.99)	114,264.92	(5,503,148.00)	(170,000.00)	(5,673,148.00)	-5064.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,946,188.49	6,623,696.88	17,569,885.37	11,285,403.40	6,398,746.89	17,684,150.29	0.7%
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)			10,946,188.49	6,623,696.88	17,569,885.37	11,285,403.40	6,398,746.89	17,684,150.29	0.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,946,188.49	6,623,696.88	17,569,885.37	11,285,403.40	6,398,746.89	17,684,150.29	0.7%
2) Ending Balance, June 30 (E + F1e)			11,285,403.40	6,398,746.89	17,684,150.29	5,782,255.40	6,228,746.89	12,011,002.29	-32.1%
<b>Components of Ending Fund Balance</b>									
a) Nonspendable									
Revolving Cash		9711	30,200.00	0.00	30,200.00	27,200.00	0.00	27,200.00	-9.9%
Stores		9712	0.00	18,076.00	18,076.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,900,202.62	6,900,202.62	0.00	6,748,278.62	6,748,278.62	-2.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,182,228.00	0.00	3,182,228.00	1,563,314.00	0.00	1,563,314.00	-50.9%
2% Reserve for Economic Uncertainty	0000	9780	1,867,784.00		1,867,784.00				
South County Consortium (SOCC) Rest	0000	9780	926,393.00		926,393.00				
Local Site Donations	0000	9780	388,051.00		388,051.00				
2% Reserve for Economic Uncertainty	0000	9780				666,164.00		666,164.00	
South County Consortium (SOCC) Rest	0000	9780				897,150.00		897,150.00	
Local Site Donations	0000	9780				0.00		0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,801,675.00	0.00	2,801,675.00	2,789,073.00	0.00	2,789,073.00	-0.4%
Unassigned/Unappropriated Amount		9790	5,271,300.40	(519,531.73)	4,751,768.67	1,402,668.40	(519,531.73)	883,136.67	-81.4%



Description	Resource Codes	Object Codes	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
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	14,827,031.53	3,275,282.63	18,102,314.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	59,256.96	0.00	59,256.96				
c) in Revolving Cash Account		9130	30,200.00	0.00	30,200.00				
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	2,157,323.55	5,254,906.18	7,412,229.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,665,071.56	1,045,405.18	2,710,476.74				
6) Stores		9320	0.00	18,076.00	18,076.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			18,738,883.60	9,593,669.99	28,332,553.59				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	4,797,112.12	1,653,653.40	6,450,765.52				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,656,368.08	979,241.30	3,635,609.38				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	562,028.40	562,028.40				
6) TOTAL LIABILITIES			7,453,480.20	3,194,923.10	10,648,403.30				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)	
	11,285,403.40	6,398,746.89	17,684,150.29			

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	25,547,981.00	0.00	25,547,981.00	21,793,219.00	0.00	21,793,219.00	-14.7%
Education Protection Account State Aid - Current Year		8012	2,687,433.00	0.00	2,687,433.00	5,187,644.00	0.00	5,187,644.00	93.0%
State Aid - Prior Years		8019	23,586.00	0.00	23,586.00	42,000.00	0.00	42,000.00	78.1%
Tax Relief Subventions Homeowners' Exemptions		8021	242,268.77	0.00	242,268.77	245,000.00	0.00	245,000.00	1.1%
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	32,345,218.20	0.00	32,345,218.20	33,200,000.00	0.00	33,200,000.00	2.6%
Unsecured Roll Taxes		8042	1,483,275.42	0.00	1,483,275.42	1,230,000.00	0.00	1,230,000.00	-17.1%
Prior Years' Taxes		8043	14,355.34	0.00	14,355.34	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	766,504.62	0.00	766,504.62	675,000.00	0.00	675,000.00	-11.9%
Education Revenue Augmentation Fund (ERAF)		8045	3,266,133.00	0.00	3,266,133.00	2,600,000.00	0.00	2,600,000.00	-20.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,973,754.01	0.00	4,973,754.01	600,000.00	0.00	600,000.00	-87.9%
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%
<b>Subtotal, LCFF Sources</b>			71,350,509.36	0.00	71,350,509.36	65,572,863.00	0.00	65,572,863.00	-8.1%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(1,545,284.00)	0.00	(1,545,284.00)	(1,529,888.00)	0.00	(1,529,888.00)	-1.0%
erty Taxes Transfers		8097	0.00	878,096.00	878,096.00	0.00	841,229.00	841,229.00	-4.2%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			69,805,225.36	878,096.00	70,683,321.36	64,042,975.00	841,229.00	64,884,204.00	-8.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,725,812.79	1,725,812.79	0.00	1,675,688.00	1,675,688.00	-2.9%
Special Education Discretionary Grants		8182	0.00	234,396.00	234,396.00	0.00	372,479.00	372,479.00	58.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		495,870.89	495,870.89		581,342.00	581,342.00	17.2%
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		110,305.09	110,305.09		122,992.00	122,992.00	11.5%
Title III, Part A, Immigrant Student Program	4201	8290		13,991.87	13,991.87		4,299.00	4,299.00	-69.3%



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)	
Title III, Part A, English Learner Program	4203	8290		102,743.19	102,743.19		115,778.00	115,778.00	12.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		633,835.32	633,835.32		550,390.00	550,390.00	-13.2%
Career and Technical Education	3500-3699	8290		52,906.00	52,906.00		47,869.00	47,869.00	-9.5%
All Other Federal Revenue	All Other	8290	39,342.77	98,803.66	138,146.43	15,000.00	0.00	15,000.00	-89.1%
<b>TOTAL FEDERAL REVENUE</b>			39,342.77	3,468,664.81	3,508,007.58	15,000.00	3,470,837.00	3,485,837.00	-0.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			311,309.00	0.00	311,309.00	277,812.00	0.00	277,812.00	-10.8%
Tax Relief Subventions			1,164,490.19	404,030.22	1,568,520.41	1,172,000.00	482,800.00	1,654,800.00	5.5%
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8587		253,444.45	253,444.45	0.00	0.00	0.00	0.0%
		8590					206,659.00	206,659.00	-18.5%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		212,366.63	212,366.63		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,004.92	6,262,503.62	6,286,508.54	23,000.00	6,993,081.00	7,016,081.00	11.6%
TOTAL, OTHER STATE REVENUE			1,499,804.11	7,132,344.92	8,632,149.03	1,472,812.00	7,682,540.00	9,155,352.00	6.1%

Description	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)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	1,953,698.19	1,953,698.19	0.00	1,975,000.00	1,975,000.00	1.1%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	129,936.55	0.00	129,936.55	155,000.00	0.00	155,000.00	19.3%
Interest	456,187.18	0.00	456,187.18	412,000.00	0.00	412,000.00	-9.7%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	284,799.24	1,595,936.83	1,880,736.07	398,825.00	1,978,497.00	2,377,322.00	26.4%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	23,744.30	475,296.80	499,041.10	24,000.00	565,000.00	589,000.00	18.0%
Other Local Revenue Misc Funds Non-LCFF							



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)	
(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	557,243.51	1,512,739.69	2,069,983.20	143,543.00	488,732.00	632,275.00	-69.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,690,382.00	3,690,382.00		3,629,950.00	3,629,950.00	-1.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,451,910.78	9,228,053.51	10,679,964.29	1,133,368.00	8,637,179.00	9,770,547.00	-8.5%
TOTAL, REVENUES			72,796,283.02	20,707,159.24	93,503,442.26	66,664,155.00	20,631,785.00	87,295,940.00	-6.6%



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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	24,056,723.85	7,430,867.28	31,487,591.13	23,513,500.00	7,664,531.00	31,178,031.00	-1.0%
Certificated Pupil Support Salaries		1200	1,445,672.96	1,331,214.22	2,776,887.18	1,386,356.00	1,477,885.00	2,864,241.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,401,636.09	705,365.78	4,107,001.87	3,355,889.00	744,000.00	4,099,889.00	-0.2%
Other Certificated Salaries		1900	151,070.31	251,218.34	402,288.65	137,969.00	0.00	137,969.00	-65.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			29,055,103.21	9,718,665.62	38,773,768.83	28,393,714.00	9,886,416.00	38,280,130.00	-1.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	206,405.17	2,732,681.48	2,939,086.65	209,378.00	3,070,221.00	3,279,599.00	11.6%
Classified Support Salaries		2200	2,601,496.65	1,388,353.86	3,989,850.51	2,796,729.00	1,391,842.00	4,188,571.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	617,775.08	237,063.59	854,838.67	678,531.00	502,000.00	1,180,531.00	38.1%
Clerical, Technical and Office Salaries		2400	2,981,861.56	283,703.59	3,265,565.15	3,009,626.00	307,278.00	3,316,904.00	1.6%
Other Classified Salaries		2900	1,344,832.28	782,581.06	2,127,413.34	1,355,030.00	711,253.00	2,066,283.00	-2.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			7,752,370.74	5,424,383.58	13,176,754.32	8,049,294.00	5,982,594.00	14,031,888.00	6.5%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,894,294.27	6,114,152.20	11,008,446.47	4,551,694.00	7,081,760.00	11,633,454.00	5.7%
PERS		3201-3202	1,430,428.63	962,985.62	2,393,414.25	1,627,488.00	1,994,330.00	3,621,818.00	51.3%
OASDI/Medicare/Alternative		3301-3302	968,970.58	509,682.26	1,478,652.84	1,045,751.00	608,933.00	1,654,684.00	11.9%
Health and Welfare Benefits		3401-3402	6,629,997.34	2,731,780.38	9,361,777.72	6,571,293.00	3,159,237.00	9,730,530.00	3.9%
Unemployment Insurance		3501-3502	17,391.48	7,113.16	24,504.64	18,199.00	7,946.00	26,145.00	6.7%
Workers' Compensation		3601-3602	840,497.96	336,636.91	1,177,134.87	804,964.00	372,734.00	1,177,698.00	0.0%
OPEB, Allocated		3701-3702	15,251.25	0.00	15,251.25	16,420.00	0.00	16,420.00	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,945.92	7,723.36	34,669.28	27,393.00	8,379.00	35,772.00	3.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			14,823,777.43	10,670,073.89	25,493,851.32	14,663,202.00	13,233,319.00	27,896,521.00	9.4%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	178,176.29	714,392.72	892,569.01	10,055.00	478,800.00	488,855.00	-45.2%
Books and Other Reference Materials		4200	27,682.96	58,853.38	86,536.34	25,352.00	13,450.00	38,802.00	-55.2%
Materials and Supplies		4300	1,197,785.60	1,587,457.30	2,785,242.90	1,174,553.00	1,684,786.00	2,859,339.00	2.7%

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)	
Noncapitalized Equipment		4400	241,294.78	460,658.33	701,953.11	109,656.00	143,373.00	253,029.00	-64.0%
Food		4700	0.00	36,884.72	36,884.72	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,644,939.63	2,858,246.45	4,503,186.08	1,319,616.00	2,320,409.00	3,640,025.00	-19.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	803,883.38	979,905.55	1,783,788.93	632,500.00	1,026,127.00	1,658,627.00	-7.0%
Travel and Conferences		5200	103,928.44	81,383.79	185,312.23	89,226.00	46,336.00	135,562.00	-26.8%
Dues and Memberships		5300	21,166.07	17,407.79	38,573.86	24,590.00	2,400.00	26,990.00	-30.0%
Insurance		5400 - 5450	739,558.00	0.00	739,558.00	958,500.00	0.00	958,500.00	29.6%
Operations and Housekeeping Services		5500	1,380,336.96	31,438.36	1,411,775.32	1,463,413.00	14,700.00	1,478,113.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,596.43	664,036.77	802,633.20	216,812.00	188,926.00	405,738.00	-49.4%
Transfers of Direct Costs		5710	263,646.84	(263,646.84)	0.00	236,282.00	(236,282.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,738.70)	(6,668.04)	(11,406.74)	(5,000.00)	(8,650.00)	(13,650.00)	19.7%
Professional/Consulting Services and Operating Expenditures		5800	1,066,987.89	4,848,719.27	5,915,707.16	877,820.00	3,177,095.00	4,054,915.00	-31.5%
Communications		5900	236,311.95	10,424.11	246,736.06	154,053.00	10,292.00	164,345.00	-33.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,749,677.26	6,363,000.76	11,112,678.02	4,648,196.00	4,220,944.00	8,869,140.00	-20.2%

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	36,704.02	36,704.02	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	101,768.92	101,768.92	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	58,795.98	55,256.31	114,052.29	42,000.00	0.00	42,000.00	-63.2%
TOTAL, CAPITAL OUTLAY			58,795.98	193,729.25	252,525.23	42,000.00	0.00	42,000.00	-83.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,930.00	85,000.00	91,930.00	0.00	80,000.00	80,000.00	-13.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00			0.00	0.0%
To County Offices	6500	7222		0.00	0.00			0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.0%
To JPAs	6360	7223		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%

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)	
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)			6,930.00	85,000.00	91,930.00	0.00	80,000.00	80,000.00	-13.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(679,942.77)	679,942.77	0.00	(665,769.00)	665,769.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(170,130.52)	0.00	(170,130.52)	(145,616.00)	0.00	(145,616.00)	-14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(850,073.29)	679,942.77	(170,130.52)	(811,385.00)	665,769.00	(145,616.00)	-14.4%
TOTAL, EXPENDITURES			57,241,520.96	35,993,042.32	93,234,563.28	56,304,637.00	36,389,451.00	92,694,088.00	-0.6%



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)		
<b>INTERFUND TRANSFERS</b>										
<b>INTERFUND TRANSFERS IN</b>										
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	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	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>										
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	154,614.06	0.00	154,614.06	275,000.00	0.00	0.00	275,000.00	77.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			154,614.06	0.00	154,614.06	275,000.00	0.00	0.00	275,000.00	77.9%
<b>OTHER SOURCES/USES</b>										
<b>SOURCES</b>										
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments										
Proceeds										
Proceeds from Disposal of Capital Assets		8953	0.00	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	0.00	0.0%
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(15,060,933.09)	15,060,933.09	0.00	(15,587,666.00)	15,587,666.00	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			(15,060,933.09)	15,060,933.09	0.00	(15,587,666.00)	15,587,666.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			(15,215,547.15)	15,060,933.09	(154,614.06)	(15,862,666.00)	15,587,666.00	(275,000.00)	77.9%
(a - b + c - d + e)									

Description	Function 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	69,805,225.36	878,096.00	70,683,321.36	64,042,975.00	841,229.00	64,884,204.00	-8.2%
2) Federal Revenue		8100-8299	39,342.77	3,468,664.81	3,508,007.58	15,000.00	3,470,837.00	3,485,837.00	-0.6%
3) Other State Revenue		8300-8599	1,499,804.11	7,132,344.92	8,632,149.03	1,472,812.00	7,682,540.00	9,155,352.00	6.1%
4) Other Local Revenue		8600-8799	1,451,910.78	9,228,053.51	10,679,964.29	1,133,368.00	8,637,179.00	9,770,547.00	-8.5%
5) TOTAL REVENUES			72,796,283.02	20,707,159.24	93,503,442.26	66,664,155.00	20,631,785.00	87,295,940.00	-6.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		34,670,429.30	23,885,459.71	58,555,889.01	33,113,613.00	24,576,652.00	57,690,265.00	-1.5%
2) Instruction - Related Services	2000-2999		6,485,939.32	3,471,507.84	9,957,447.16	6,409,532.00	3,890,545.00	10,300,077.00	3.4%
3) Pupil Services	3000-3999		6,173,472.48	3,088,314.44	9,261,786.92	6,186,461.00	3,296,101.00	9,482,562.00	2.4%
4) Ancillary Services	4000-4999		382,906.58	220,300.79	603,207.37	403,858.00	24,500.00	428,358.00	-29.0%
5) Community Services	5000-5999		24,249.75	258,494.71	282,744.46	55,093.00	236,225.00	291,318.00	3.0%
6) Enterprise	6000-6999		0.00	72,580.65	72,580.65	0.00	210,438.00	210,438.00	189.9%
7) General Administration	7000-7999		3,610,920.01	778,122.34	4,389,042.35	4,075,726.00	860,019.00	4,935,745.00	12.5%
8) Plant Services	8000-8999		5,886,673.52	4,133,261.84	10,019,935.36	6,060,354.00	3,214,971.00	9,275,325.00	-7.4%
9) Other Outgo	9000-9999	Except 7600-7699	6,930.00	85,000.00	91,930.00	0.00	80,000.00	80,000.00	-13.0%
10) TOTAL EXPENDITURES			57,241,520.96	35,993,042.32	93,234,563.28	56,304,637.00	36,389,451.00	92,694,088.00	-0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			15,554,762.06	(15,285,883.08)	268,878.98	10,359,518.00	(15,757,666.00)	(5,398,148.00)	-2107.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	154,614.06	0.00	154,614.06	275,000.00	0.00	275,000.00	77.9%
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	(15,060,933.09)	15,060,933.09	0.00	(15,587,666.00)	15,587,666.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,215,547.15)	15,060,933.09	(154,614.06)	(15,862,666.00)	15,587,666.00	(275,000.00)	77.9%



Description	Function 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)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
<b>F. FUND BALANCE, RESERVES</b>										
1) Beginning Fund Balance					114,264.92					
a) As of July 1 - Unaudited		9791	339,214.91	(224,949.99)			(5,503,148.00)	(170,000.00)	(5,673,148.00)	-5064.9%
b) Audit Adjustments		9793	10,946,188.49	6,623,696.88	17,569,885.37		11,285,403.40	6,398,746.89	17,684,150.29	0.7%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
d) Other Restatements		9795	10,946,188.49	6,623,696.88	17,569,885.37		11,285,403.40	6,398,746.89	17,684,150.29	0.7%
e) Adjusted Beginning Balance (F1c + F1d)			10,946,188.49	6,623,696.88	17,569,885.37		11,285,403.40	6,398,746.89	17,684,150.29	0.7%
2) Ending Balance, June 30 (E + F1e)			11,285,403.40	6,398,746.89	17,684,150.29		5,782,255.40	6,228,746.89	12,011,002.29	-32.1%
Components of Ending Fund Balance										
a) Nonspendable		9711	30,200.00	0.00	30,200.00		27,200.00	0.00	27,200.00	-9.9%
Revolving Cash		9712	0.00	18,076.00	18,076.00		0.00	0.00	0.00	-100.0%
Stores		9713	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Others		9740	0.00	6,900,202.62	6,900,202.62		0.00	6,748,278.62	6,748,278.62	-2.2%
b) Restricted										
c) Committed										
Stabilization Arrangements		9750	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
d) Assigned										
Other Assignments (by Resource/Object)		9780	3,182,228.00	0.00	3,182,228.00		1,563,314.00	0.00	1,563,314.00	-50.9%
2% Reserve for Economic Uncertainty	0000	9780	1,867,784.00		1,867,784.00					
South County Consortium (SOCC) Res	0000	9780	926,393.00		926,393.00					
Local Site Donations	0000	9780	388,051.00		388,051.00					
2% Reserve for Economic Uncertainty	0000	9780					666,164.00		666,164.00	
South County Consortium (SOCC) Res	0000	9780					897,150.00		897,150.00	
Local Site Donations	0000	9780					0.00		0.00	
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	2,801,675.00	0.00	2,801,675.00		2,789,073.00	0.00	2,789,073.00	-0.4%
Unassigned/Unappropriated Amount		9790	5,271,300.40	(519,531.73)	4,751,768.67		1,402,668.40	(519,531.73)	883,136.67	-81.4%



Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	53,840.64	53,840.64
6300	Lottery: Instructional Materials	388,466.85	388,466.85
6512	Special Ed: Mental Health Services	445,865.89	445,865.89
7311	Classified School Employee Professional Development Block Grant	24,264.45	24,264.45
7388	SB 117 COVID-19 LEA Response Funds	86,195.82	86,195.82
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,266,771.16	1,266,771.16
9010	Other Restricted Local	4,634,797.81	4,482,873.81
Total, Restricted Balance		6,900,202.62	6,748,278.62

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,562.72	80,000.00	-34.2%
3) Other State Revenue		8300-8599	1,532,380.00	1,381,086.00	-9.9%
4) Other Local Revenue		8600-8799	385,897.04	333,582.00	-13.6%
5) TOTAL, REVENUES			2,039,839.76	1,794,668.00	-12.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	780,330.89	852,800.00	9.3%
2) Classified Salaries		2000-2999	405,873.77	468,050.00	15.3%
3) Employee Benefits		3000-3999	491,284.90	584,475.00	19.0%
4) Books and Supplies		4000-4999	85,913.79	160,282.00	86.6%
5) Services and Other Operating Expenditures		5000-5999	94,899.05	79,244.00	-16.5%
6) Capital Outlay		6000-6999	8,401.28	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,851.52	69,101.00	-8.9%
9) TOTAL, EXPENDITURES			1,942,555.20	2,213,952.00	14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			97,284.56	(419,284.00)	-531.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			97,284.56	(419,284.00)	-531.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,101,050.76	2,198,335.32	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,101,050.76	2,198,335.32	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,101,050.76	2,198,335.32	4.6%
2) Ending Balance, June 30 (E + F1e)			2,198,335.32	1,779,051.32	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,163,003.64	971,025.64	-16.5%
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	1,034,331.68	808,025.68	-21.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,104,906.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	227,988.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	57,022.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,390,917.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	116,521.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	76,061.16		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			192,582.49		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,198,335.32		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	121,562.72	80,000.00	-34.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>121,562.72</b>	<b>80,000.00</b>	<b>-34.2%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	15,397.00	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,385,203.00	1,208,300.00	-12.8%
All Other State Revenue	All Other	8590	131,780.00	172,786.00	31.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,532,380.00</b>	<b>1,381,086.00</b>	<b>-9.9%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	41,599.05	30,000.00	-27.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	87,072.69	88,582.00	1.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	257,225.30	215,000.00	-16.4%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>385,897.04</b>	<b>333,582.00</b>	<b>-13.6%</b>
<b>TOTAL, REVENUES</b>			<b>2,039,839.76</b>	<b>1,794,668.00</b>	<b>-12.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	467,486.06	534,000.00	14.2%
Certificated Pupil Support Salaries		1200	5,291.48	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	302,604.16	307,300.00	1.6%
Other Certificated Salaries		1900	4,949.19	11,500.00	132.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>780,330.89</b>	<b>852,800.00</b>	<b>9.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	36,685.42	43,000.00	17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,214.14	107,700.00	0.5%
Other Classified Salaries		2900	261,974.21	317,350.00	21.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>405,873.77</b>	<b>468,050.00</b>	<b>15.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	192,860.57	229,192.00	18.8%
PERS		3201-3202	72,154.36	102,910.00	42.6%
OASDI/Medicare/Alternative		3301-3302	45,248.55	50,326.00	11.2%
Health and Welfare Benefits		3401-3402	151,183.41	164,311.00	8.7%
Unemployment Insurance		3501-3502	573.43	663.00	15.6%
Workers' Compensation		3601-3602	26,375.46	33,113.00	25.5%
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	2,889.12	3,960.00	37.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>491,284.90</b>	<b>584,475.00</b>	<b>19.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	15,737.62	27,600.00	75.4%
Books and Other Reference Materials		4200	1,812.20	1,740.00	-4.0%
Materials and Supplies		4300	63,804.52	108,642.00	70.3%
Noncapitalized Equipment		4400	4,559.45	22,300.00	389.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>85,913.79</b>	<b>160,282.00</b>	<b>86.6%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,480.35	12,625.00	68.8%
Dues and Memberships		5300	1,705.60	2,000.00	17.3%
Insurance		5400-5450	1,500.00	0.00	-100.0%
Operations and Housekeeping Services		5500	566.28	1,900.00	235.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,284.45	18,100.00	-15.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,083.90	1,900.00	75.3%
Professional/Consulting Services and Operating Expenditures		5800	53,724.31	33,209.00	-38.2%
Communications		5900	7,554.16	9,510.00	25.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>94,899.05</b>	<b>79,244.00</b>	<b>-16.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	8,401.28	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,401.28</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	75,851.52	69,101.00	-8.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			75,851.52	69,101.00	-8.9%
<b>TOTAL, EXPENDITURES</b>			1,942,555.20	2,213,952.00	14.0%

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

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Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,562.72	80,000.00	-34.2%
3) Other State Revenue		8300-8599	1,532,380.00	1,381,086.00	-9.9%
4) Other Local Revenue		8600-8799	385,897.04	333,582.00	-13.6%
5) TOTAL, REVENUES			2,039,839.76	1,794,668.00	-12.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		901,438.35	1,091,759.00	21.1%
2) Instruction - Related Services	2000-2999		698,139.04	746,545.00	6.9%
3) Pupil Services	3000-3999		188,325.81	225,108.00	19.5%
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		75,851.52	69,101.00	-8.9%
8) Plant Services	8000-8999		78,800.48	81,439.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,942,555.20	2,213,952.00	14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			97,284.56	(419,284.00)	-531.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			97,284.56	(419,284.00)	-531.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,101,050.76	2,198,335.32	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,101,050.76	2,198,335.32	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,101,050.76	2,198,335.32	4.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,034,331.68	808,025.68	-21.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
6371	CalWORKs for ROCP or Adult Education	83,713.00	52,786.00
6391	Adult Education Program	775,067.54	614,016.54
9010	Other Restricted Local	304,223.10	304,223.10
<b>Total, Restricted Balance</b>		<b>1,163,003.64</b>	<b>971,025.64</b>

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	954,590.50	950,000.00	-0.5%
3) Other State Revenue		8300-8599	95,635.91	109,000.00	14.0%
4) Other Local Revenue		8600-8799	775,552.67	649,000.00	-16.3%
5) TOTAL, REVENUES			1,825,779.08	1,708,000.00	-6.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	821,526.79	804,000.00	-2.1%
3) Employee Benefits		3000-3999	419,194.12	482,930.00	15.2%
4) Books and Supplies		4000-4999	685,504.31	571,695.00	-16.6%
5) Services and Other Operating Expenditures		5000-5999	41,735.63	42,297.00	1.3%
6) Capital Outlay		6000-6999	5,907.09	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	94,279.00	76,515.00	-18.8%
9) TOTAL, EXPENDITURES			2,068,146.94	1,977,437.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(242,367.86)	(269,437.00)	11.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	154,614.06	275,000.00	77.9%
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			154,614.06	275,000.00	77.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(87,753.80)	5,563.00	-106.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,630.54	131,876.74	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,630.54	131,876.74	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,630.54	131,876.74	-40.0%
2) Ending Balance, June 30 (E + F1e)			131,876.74	137,439.74	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	40,253.95	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			91,622.79	137,439.74	50.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	194,148.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,676.15		
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	51,975.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	89,549.81		
6) Stores		9320	40,253.95		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			380,603.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	88,727.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	160,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			248,727.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			131,876.74		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	954,590.50	950,000.00	-0.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>954,590.50</b>	<b>950,000.00</b>	<b>-0.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	95,635.91	65,000.00	-32.0%
All Other State Revenue		8590	0.00	44,000.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>95,635.91</b>	<b>109,000.00</b>	<b>14.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	719,318.54	600,000.00	-16.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,834.89	6,000.00	2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	47,713.95	38,000.00	-20.4%
Other Local Revenue					
All Other Local Revenue		8699	2,685.29	5,000.00	86.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>775,552.67</b>	<b>649,000.00</b>	<b>-16.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,825,779.08</b>	<b>1,708,000.00</b>	<b>-6.5%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	668,323.50	669,000.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	100,832.32	110,000.00	9.1%
Clerical, Technical and Office Salaries		2400	52,370.97	25,000.00	-52.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>821,526.79</b>	<b>804,000.00</b>	<b>-2.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	133,278.63	187,371.00	40.6%
OASDI/Medicare/Alternative		3301-3302	55,178.78	61,510.00	11.5%
Health and Welfare Benefits		3401-3402	211,805.98	216,001.00	2.0%
Unemployment Insurance		3501-3502	369.66	407.00	10.1%
Workers' Compensation		3601-3602	18,246.55	17,041.00	-6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	314.52	600.00	90.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>419,194.12</b>	<b>482,930.00</b>	<b>15.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,689.35	59,200.00	26.8%
Noncapitalized Equipment		4400	22,794.34	2,495.00	-89.1%
Food		4700	616,020.62	510,000.00	-17.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>685,504.31</b>	<b>571,695.00</b>	<b>-16.6%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	428.38	1,100.00	156.8%
Dues and Memberships		5300	250.00	500.00	100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,518.38	4,000.00	58.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,982.98	9,000.00	-24.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,322.84	11,750.00	13.8%
Professional/Consulting Services and Operating Expenditures		5800	14,269.84	13,747.00	-3.7%
Communications		5900	1,963.21	2,200.00	12.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>41,735.63</b>	<b>42,297.00</b>	<b>1.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,907.09	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,907.09</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	94,279.00	76,515.00	-18.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>94,279.00</b>	<b>76,515.00</b>	<b>-18.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,068,146.94</b>	<b>1,977,437.00</b>	<b>-4.4%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	154,614.06	275,000.00	77.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>154,614.06</b>	<b>275,000.00</b>	<b>77.9%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>154,614.06</b>	<b>275,000.00</b>	<b>77.9%</b>

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Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	954,590.50	950,000.00	-0.5%
3) Other State Revenue		8300-8599	95,635.91	109,000.00	14.0%
4) Other Local Revenue		8600-8799	775,552.67	649,000.00	-16.3%
5) TOTAL, REVENUES			1,825,779.08	1,708,000.00	-6.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,969,406.09	1,894,722.00	-3.8%
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		94,279.00	76,515.00	-18.8%
8) Plant Services	8000-8999		4,461.85	6,200.00	39.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,068,146.94	1,977,437.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(242,367.86)	(269,437.00)	11.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	154,614.06	275,000.00	77.9%
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			154,614.06	275,000.00	77.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(87,753.80)	5,563.00	-106.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,630.54	131,876.74	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,630.54	131,876.74	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,630.54	131,876.74	-40.0%
2) Ending Balance, June 30 (E + F1e)			131,876.74	137,439.74	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	40,253.95	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			91,622.79	137,439.74	50.0%
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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	91,622.79	137,439.74
Total, Restricted Balance		91,622.79	137,439.74

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	345.25	500.00	44.8%
5) TOTAL, REVENUES			345.25	500.00	44.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,338.75	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,338.75	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,993.50)	500.00	-102.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,993.50)	500.00	-102.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,537.28	4,543.78	-79.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,537.28	4,543.78	-79.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,537.28	4,543.78	-79.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			4,543.78	5,043.78	11.0%
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	4,543.78	5,043.78	11.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,543.78		
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			4,543.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,543.78		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	345.25	500.00	44.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			345.25	500.00	44.8%
<b>TOTAL, REVENUES</b>			345.25	500.00	44.8%



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,338.75	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,338.75</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,338.75</b>	<b>0.00</b>	<b>-100.0%</b>

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

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Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	345.25	500.00	44.8%
5) TOTAL, REVENUES			345.25	500.00	44.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,338.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,338.75	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(17,993.50)	500.00	-102.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,993.50)	500.00	-102.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,537.28	4,543.78	-79.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,537.28	4,543.78	-79.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,537.28	4,543.78	-79.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,543.78	5,043.78	11.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,000.00	New
4) Other Local Revenue		8600-8799	373,634.41	350,000.00	-6.3%
5) TOTAL, REVENUES			373,634.41	352,000.00	-5.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	118,475.44	124,000.00	4.7%
3) Employee Benefits		3000-3999	49,852.85	59,771.00	19.9%
4) Books and Supplies		4000-4999	746,927.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,592.50	9,000.00	-6.2%
6) Capital Outlay		6000-6999	3,538,882.04	3,564,500.00	0.7%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,463,730.33	3,757,271.00	-15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,090,095.92)	(3,405,271.00)	-16.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,090,095.92)	(3,405,271.00)	-16.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,041,420.80	15,951,324.88	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,041,420.80	15,951,324.88	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,041,420.80	15,951,324.88	-20.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	15,951,324.88	12,546,053.88	-21.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,672,907.19		
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			17,672,907.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,721,582.31		
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			1,721,582.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,951,324.88		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	2,000.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>2,000.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	373,634.41	350,000.00	-6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>373,634.41</b>	<b>350,000.00</b>	<b>-6.3%</b>
<b>TOTAL, REVENUES</b>			<b>373,634.41</b>	<b>352,000.00</b>	<b>-5.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	118,475.44	124,000.00	4.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>118,475.44</b>	<b>124,000.00</b>	<b>4.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,074.42	28,125.00	21.9%
OASDI/Medicare/Alternative		3301-3302	8,908.95	9,530.00	7.0%
Health and Welfare Benefits		3401-3402	14,567.16	18,810.00	29.1%
Unemployment Insurance		3501-3502	58.87	63.00	7.0%
Workers' Compensation		3601-3602	2,643.45	2,641.00	-0.1%
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	600.00	602.00	0.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>49,852.85</b>	<b>59,771.00</b>	<b>19.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	746,927.50	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>746,927.50</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	9,592.50	9,000.00	-6.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,592.50</b>	<b>9,000.00</b>	<b>-6.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	145,754.50	197,500.00	35.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,393,127.54	3,367,000.00	-0.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,538,882.04</b>	<b>3,564,500.00</b>	<b>0.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,463,730.33</b>	<b>3,757,271.00</b>	<b>-15.8%</b>



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,000.00	New
4) Other Local Revenue		8600-8799	373,634.41	350,000.00	-6.3%
5) TOTAL, REVENUES			373,634.41	352,000.00	-5.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,463,730.33	3,757,271.00	-15.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,463,730.33	3,757,271.00	-15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,090,095.92)	(3,405,271.00)	-16.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,090,095.92)	(3,405,271.00)	-16.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,041,420.80	15,951,324.88	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,041,420.80	15,951,324.88	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,041,420.80	15,951,324.88	-20.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,951,324.88	12,546,053.88	-21.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	15,951,324.88	12,546,053.88
Total, Restricted Balance		<u>15,951,324.88</u>	<u>12,546,053.88</u>



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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	468,189.26	482,000.00	2.9%
5) TOTAL, REVENUES			468,189.26	482,000.00	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	95,727.02	88,971.00	-7.1%
6) Capital Outlay		6000-6999	181,526.07	395,000.00	117.6%
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			277,253.09	483,971.00	74.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			190,936.17	(1,971.00)	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			190,936.17	(1,971.00)	-101.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,780.74	1,945,716.91	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,780.74	1,945,716.91	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,780.74	1,945,716.91	10.9%
2) Ending Balance, June 30 (E + F1e)			1,945,716.91	1,943,745.91	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			365,976.86	367,380.86	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,579,740.05	1,576,365.05	-0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,948,120.31		
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	8,837.92		
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			1,956,958.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	11,241.32		
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			11,241.32		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,945,716.91		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,828.39	32,000.00	-5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	434,360.87	450,000.00	3.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>468,189.26</b>	<b>482,000.00</b>	<b>2.9%</b>
<b>TOTAL, REVENUES</b>			<b>468,189.26</b>	<b>482,000.00</b>	<b>2.9%</b>



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	88,646.00	85,596.00	-3.4%
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	7,081.02	3,375.00	-52.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>95,727.02</b>	<b>88,971.00</b>	<b>-7.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	181,526.07	395,000.00	117.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>181,526.07</b>	<b>395,000.00</b>	<b>117.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>277,253.09</b>	<b>483,971.00</b>	<b>74.6%</b>

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

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Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	468,189.26	482,000.00	2.9%
5) TOTAL, REVENUES			468,189.26	482,000.00	2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		277,253.09	483,971.00	74.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			277,253.09	483,971.00	74.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			190,936.17	(1,971.00)	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			190,936.17	(1,971.00)	-101.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,780.74	1,945,716.91	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,780.74	1,945,716.91	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,780.74	1,945,716.91	10.9%
2) Ending Balance, June 30 (E + F1e)			1,945,716.91	1,943,745.91	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			365,976.86	367,380.86	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,579,740.05	1,576,365.05	-0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	365,976.86	367,380.86
Total, Restricted Balance		<u>365,976.86</u>	<u>367,380.86</u>

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,052,473.09	1,278,608.00	21.5%
5) TOTAL, REVENUES			1,052,473.09	1,278,608.00	21.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	202,650.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	129,757.66	43,500.00	-66.5%
6) Capital Outlay		6000-6999	963,616.90	1,284,500.00	33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,296,024.89	1,328,000.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(243,551.80)	(49,392.00)	-79.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(243,551.80)	(49,392.00)	-79.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,325,422.00	2,081,870.20	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,325,422.00	2,081,870.20	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,325,422.00	2,081,870.20	-10.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,710,091.77	1,869,591.77	9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	371,778.43	162,886.43	-56.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,232,091.01		
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	8,498.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	978,450.06		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,219,039.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	137,169.01		
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			137,169.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,081,870.20		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	978,450.06	1,200,000.00	22.6%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	38,528.19	54,608.00	41.7%
Interest		8660	26,915.16	24,000.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,579.68	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,052,473.09</b>	<b>1,278,608.00</b>	<b>21.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,052,473.09</b>	<b>1,278,608.00</b>	<b>21.5%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,488.15	0.00	-100.0%
Noncapitalized Equipment		4400	193,162.18	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			202,650.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	129,757.66	43,500.00	-66.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>129,757.66</b>	<b>43,500.00</b>	<b>-66.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	478,942.35	583,000.00	21.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	427,836.41	701,500.00	64.0%
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	56,838.14	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>963,616.90</b>	<b>1,284,500.00</b>	<b>33.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,296,024.89</b>	<b>1,328,000.00</b>	<b>2.5%</b>

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



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

Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects  
 Sonoma County

Unaudited Actuals  
 Expenditures by Function

49 40246 0000000  
 Form 40

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,052,473.09	1,278,608.00	21.5%
5) TOTAL, REVENUES			1,052,473.09	1,278,608.00	21.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,296,024.89	1,328,000.00	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,296,024.89	1,328,000.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(243,551.80)	(49,392.00)	-79.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(243,551.80)	(49,392.00)	-79.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,325,422.00	2,081,870.20	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,325,422.00	2,081,870.20	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,325,422.00	2,081,870.20	-10.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,710,091.77	1,869,591.77	9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	371,778.43	162,886.43	-56.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	1,710,091.77	1,869,591.77
Total, Restricted Balance		<u>1,710,091.77</u>	<u>1,869,591.77</u>

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	55,148.15	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,158,137.56	0.00	-100.0%
5) TOTAL, REVENUES			9,213,285.71	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,806,937.54	8,909,943.79	-17.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,806,937.54	8,909,943.79	-17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,593,651.83)	(8,909,943.79)	459.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,593,651.83)	(8,909,943.79)	459.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,679,142.30	10,085,490.47	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,679,142.30	10,085,490.47	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,679,142.30	10,085,490.47	-13.6%
2) Ending Balance, June 30 (E + F1e)			10,085,490.47	1,175,546.68	-88.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	10,085,490.47	1,175,546.68	-88.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,085,490.47		
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			10,085,490.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,085,490.47		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	55,148.15	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			55,148.15	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	8,469,294.77	0.00	-100.0%
Unsecured Roll		8612	416,238.40	0.00	-100.0%
Prior Years' Taxes		8613	4,308.83	0.00	-100.0%
Supplemental Taxes		8614	153,986.91	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	114,308.65	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,158,137.56	0.00	-100.0%
<b>TOTAL, REVENUES</b>			9,213,285.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	8,330,000.00	6,680,000.00	-19.8%
Bond Interest and Other Service Charges		7434	2,476,937.54	2,229,943.79	-10.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>10,806,937.54</b>	<b>8,909,943.79</b>	<b>-17.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,806,937.54</b>	<b>8,909,943.79</b>	<b>-17.6%</b>



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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	55,148.15	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,158,137.56	0.00	-100.0%
5) TOTAL, REVENUES			9,213,285.71	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,806,937.54	8,909,943.79	-17.6%
10) TOTAL, EXPENDITURES			10,806,937.54	8,909,943.79	-17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,593,651.83)	(8,909,943.79)	459.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,593,651.83)	(8,909,943.79)	459.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,679,142.30	10,085,490.47	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,679,142.30	10,085,490.47	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,679,142.30	10,085,490.47	-13.6%
2) Ending Balance, June 30 (E + F1e)			10,085,490.47	1,175,546.68	-88.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,085,490.47	1,175,546.68	-88.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	182.09	0.00	-100.0%
5) TOTAL, REVENUES			182.09	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	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			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			182.09	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			182.09	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,470.78	10,652.87	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,470.78	10,652.87	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,470.78	10,652.87	1.7%
2) Ending Net Position, June 30 (E + F1e)			10,652.87	10,652.87	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,652.87	10,652.87	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,231.72		
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	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,652.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,652.87		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	182.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>182.09</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>182.09</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	182.09	0.00	-100.0%
5) TOTAL, REVENUES			182.09	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			182.09	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			182.09	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,470.78	10,652.87	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,470.78	10,652.87	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,470.78	10,652.87	1.7%
2) Ending Net Position, June 30 (E + F1e)			10,652.87	10,652.87	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,652.87	10,652.87	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



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

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,611.76	106,000.00	-31.4%
5) TOTAL, REVENUES			154,611.76	106,000.00	-31.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	57,657.18	65,000.00	12.7%
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			57,657.18	65,000.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			96,954.58	41,000.00	-57.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			96,954.58	41,000.00	-57.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited					
		9791	409,348.21	506,302.79	23.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			409,348.21	506,302.79	23.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)					
			409,348.21	506,302.79	23.7%
2) Ending Net Position, June 30 (E + F1e)					
			506,302.79	547,302.79	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets					
		9796	506,302.79	547,302.79	8.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	467,211.22		
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	6,757.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	36,171.10		
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			510,139.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,836.83		
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			3,836.83		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			506,302.79		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,416.11	6,000.00	-28.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	146,195.65	100,000.00	-31.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			154,611.76	106,000.00	-31.4%
<b>TOTAL, REVENUES</b>			154,611.76	106,000.00	-31.4%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,657.18	65,000.00	12.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>57,657.18</b>	<b>65,000.00</b>	<b>12.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>57,657.18</b>	<b>65,000.00</b>	<b>12.7%</b>

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



Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,611.76	106,000.00	-31.4%
5) TOTAL, REVENUES			154,611.76	106,000.00	-31.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		57,657.18	65,000.00	12.7%
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			57,657.18	65,000.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			96,954.58	41,000.00	-57.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			96,954.58	41,000.00	-57.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	409,348.21	506,302.79	23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,348.21	506,302.79	23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			409,348.21	506,302.79	23.7%
2) Ending Net Position, June 30 (E + F1e)			506,302.79	547,302.79	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	506,302.79	547,302.79	8.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51.44	100.00	94.4%
5) TOTAL, REVENUES			51.44	100.00	94.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	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			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			51.44	100.00	94.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			51.44	100.00	94.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	116,269.00	116,320.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,269.00	116,320.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			116,269.00	116,320.44	0.0%
2) Ending Net Position, June 30 (E + F1e)			116,320.44	116,420.44	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	116,320.44	116,420.44	0.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,056.62		
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	97,262.26		
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			116,320.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			116,320.44		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51.44	100.00	94.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>51.44</b>	<b>100.00</b>	<b>94.4%</b>
<b>TOTAL, REVENUES</b>			<b>51.44</b>	<b>100.00</b>	<b>94.4%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified 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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51.44	100.00	94.4%
5) TOTAL, REVENUES			51.44	100.00	94.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			51.44	100.00	94.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			51.44	100.00	94.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	116,269.00	116,320.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,269.00	116,320.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			116,269.00	116,320.44	0.0%
2) Ending Net Position, June 30 (E + F1e)			116,320.44	116,420.44	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	116,320.44	116,420.44	0.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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



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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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,144.98	6,144.98	6,144.98	6,171.08	6,171.08	6,171.08
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,144.98	6,144.98	6,144.98	6,171.08	6,171.08	6,171.08
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.98	0.98	0.98	0.96	0.96	0.96
b. Special Education-Special Day Class	27.10	27.10	27.10	13.02	13.02	13.02
c. Special Education-NPS/LCI	2.00	2.00	2.00			
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	30.08	30.08	30.08	13.98	13.98	13.98
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,175.06	6,175.06	6,175.06	6,185.06	6,185.06	6,185.06
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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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
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	993.28	993.28	993.28	951.14	951.14	951.14
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	993.28	993.28	993.28	951.14	951.14	951.14
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	993.28	993.28	993.28	951.14	951.14	951.14

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,266,886.00		4,266,886.00			4,266,886.00
Work in Progress	906,324.00	203,203.00	1,109,527.00	2,268,473.00	1,085,000.00	2,293,000.00
Total capital assets not being depreciated	5,173,210.00	203,203.00	5,376,413.00	2,268,473.00	1,085,000.00	6,559,886.00
Capital assets being depreciated:						
Land Improvements	34,469,509.00	1,015,005.00	35,484,514.00	575,000.00		36,059,514.00
Buildings	147,988,102.00	(28,980.00)	147,959,122.00	1,990,000.00		149,949,122.00
Equipment	7,350,099.00	15.00	7,350,114.00	287,000.00		7,637,114.00
Total capital assets being depreciated	189,807,710.00	986,040.00	190,793,750.00	2,852,000.00	0.00	193,645,750.00
Accumulated Depreciation for:						
Land Improvements	(13,674,625.00)	(1,961,938.00)	(15,636,563.00)	0.00	2,000,000.00	(17,636,563.00)
Buildings	(80,151,628.00)	(62,266.00)	(80,213,894.00)		63,000.00	(80,276,894.00)
Equipment	(6,565,686.00)	(33,431.00)	(6,599,117.00)		35,000.00	(6,634,117.00)
Total accumulated depreciation	(100,391,939.00)	(2,057,635.00)	(102,449,574.00)	0.00	2,098,000.00	(104,547,574.00)
Total capital assets being depreciated, net	89,415,771.00	(1,071,595.00)	88,344,176.00	2,852,000.00	2,098,000.00	89,098,176.00
Governmental activity capital assets, net	94,588,981.00	(868,392.00)	93,720,589.00	5,120,473.00	3,183,000.00	95,658,062.00
<b>Business-Type Activities:</b>						
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	56,833.00		56,833.00		0.00	56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(54,412.00)		(54,412.00)			(54,412.00)
Total accumulated depreciation	(54,412.00)	0.00	(54,412.00)	0.00	0.00	(54,412.00)
Total capital assets being depreciated, net	2,421.00	0.00	2,421.00	0.00	0.00	2,421.00
Business-type activity capital assets, net	2,421.00	0.00	2,421.00	0.00	0.00	2,421.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	79,062,783.18	(2,805,927.18)	76,256,856.00		8,330,000.00	67,926,856.00	6,680,000.00
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	80,562,673.00	4,117,431.00	84,680,104.00			84,680,104.00	0.00
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	446,019.00	900.00	446,919.00	198,589.00		645,508.00	50,000.00
Governmental activities long-term liabilities	160,071,475.18	1,312,403.82	161,383,879.00	198,589.00	8,330,000.00	153,252,468.00	6,730,000.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	47,154,154.96		47,154,154.96			48,876,547.71
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,461.17		7,461.17			7,447.11
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
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>B. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	6,175.06		6,175.06	6,185.06		6,185.06
2. Total Charter Schools ADA (Form A, Line C9)	993.28	278.77	1,272.05	951.14	276.95	1,228.09
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,447.11			7,413.15
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	242,268.77		242,268.77	245,000.00		245,000.00
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)	32,345,218.20		32,345,218.20	33,200,000.00		33,200,000.00
5. Unsecured Roll Taxes (Object 8042)	1,483,275.42		1,483,275.42	1,230,000.00		1,230,000.00
6. Prior Years' Taxes (Object 8043)	14,355.34		14,355.34	0.00		0.00
7. Supplemental Taxes (Object 8044)	766,504.62		766,504.62	675,000.00		675,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,266,133.00		3,266,133.00	2,600,000.00		2,600,000.00
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)	4,973,754.01		4,973,754.01	600,000.00		600,000.00
12. Parcel Taxes (Object 8621)	1,953,698.19		1,953,698.19	1,975,000.00		1,975,000.00
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)	45,045,207.55	0.00	45,045,207.55	40,525,000.00	0.00	40,525,000.00
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)	45,045,207.55	0.00	45,045,207.55	40,525,000.00	0.00	40,525,000.00





	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>SUMMARY</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			48,876,547.71			50,466,424.58
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			48,876,547.71			

\* Please provide below an explanation for each entry in the adjustments column.

Adjustments are to include the Independent Charter - Live Oak Elementary Charter School

Chris Thomas, Chief Business Official  
Gann Contact Person

707-778-4621  
Contact Phone Number

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Current Expense Formula/Minimum Classroom Compensation

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	38,773,768.83	301	0.00	303	38,773,768.83	305	955,382.00		307	37,818,386.83	309	
2000 - Classified Salaries	13,176,754.32	311	21,360.77	313	13,155,393.55	315	846,054.27		317	12,309,339.28	319	
3000 - Employee Benefits	25,493,851.32	321	17,400.23	323	25,476,451.09	325	772,160.71		327	24,704,290.38	329	
4000 - Books, Supplies Equip Replace. (6500)	4,617,238.37	331	433,445.06	333	4,183,793.31	335	744,593.37		337	3,439,199.94	339	
5000 - Services. . . & 7300 - Indirect Costs	10,942,547.50	341	45,549.87	343	10,896,997.63	345	3,686,255.87		347	7,210,741.76	349	
TOTAL					92,486,404.41	365			TOTAL		85,481,958.19	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .		51,079,824.56
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. . . . .		59.76%
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) . . . . .	59.76%
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). . . . .	85,481,958.19
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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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	93,389,177.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,979,461.78
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	282,744.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	235,220.56
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	154,614.06
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	410,854.47
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)				1,083,433.55
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	242,367.86
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)				88,568,649.87

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7,168.34
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,355.53
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	86,012,561.51	12,000.21
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)	86,012,561.51	12,000.21
B. Required effort (Line A.2 times 90%)	77,411,305.36	10,800.19
C. Current year expenditures (Line I.E and Line II.B)	88,568,649.87	12,355.53
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%

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

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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) 2,462,205.70
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 74,966,917.52

**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) 3.28%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,939,360.23
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	646,694.98
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	324,259.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,910,314.49
9. Carry-Forward Adjustment (Part IV, Line F)	(251,462.56)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,658,851.93

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	57,681,591.17
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,957,447.16
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,219,855.37
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	603,207.37
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	282,744.46
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	55,275.98
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	902,650.96
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)	49,238.57
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)	15,545.00
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)	9,561,694.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,858,302.40
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,351,940.23
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)	90,539,493.06

**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) 4.32%

**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](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B19) 4.04%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>3,910,314.49</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>365,197.60</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5%) 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 (5%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5%) times Part III, Line B19); zero if positive	<u>(251,462.56)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(251,462.56)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.04%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-125,731.28) is applied to the current year calculation and the remainder (\$-125,731.28) is deferred to one or more future years:	<u>4.18%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-83,820.85) is applied to the current year calculation and the remainder (\$-167,641.71) is deferred to one or more future years:	<u>4.23%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(251,462.56)</u>

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Approved indirect cost rate: 5.00%  
 Highest rate used in any program: 5.00%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	472,258.89	23,612.00	5.00%
01	3182	587,884.11	29,394.21	5.00%
01	3310	1,513,498.76	75,674.00	5.00%
01	3315	82,487.87	4,124.00	5.00%
01	3550	50,387.00	2,519.00	5.00%
01	4035	105,053.09	5,252.00	5.00%
01	4127	15,560.00	778.00	5.00%
01	4201	13,548.00	443.87	3.28%
01	4203	100,728.62	2,014.57	2.00%
01	6010	50,000.00	2,500.00	5.00%
01	6387	120,840.99	6,042.00	5.00%
01	6500	16,232,047.98	463,535.29	2.86%
01	6512	566,643.11	20,115.00	3.55%
01	6520	127,035.43	6,352.00	5.00%
01	7311	18,275.55	913.00	5.00%
01	7388	37,325.89	1,866.29	5.00%
01	7510	428,582.72	20,970.28	4.89%
01	9010	4,752,385.53	13,837.26	0.29%
11	6391	1,092,913.31	54,645.67	5.00%
11	9010	242,835.97	7,142.85	2.94%
13	5310	1,885,588.95	94,279.00	5.00%



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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	733,643.15		429,507.81	1,163,150.96
2. State Lottery Revenue	8560	1,164,490.19		404,030.22	1,568,520.41
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,898,133.34	0.00	833,538.03	2,731,671.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	795,731.20			795,731.20
2. Classified Salaries	2000-2999	20,417.33			20,417.33
3. Employee Benefits	3000-3999	259,396.53			259,396.53
4. Books and Supplies	4000-4999	198,189.26		445,071.18	643,260.44
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,261.20			10,261.20
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	43,240.45			43,240.45
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,327,235.97	0.00	445,071.18	1,772,307.15
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	570,897.37	0.00	388,466.85	959,364.22
<b>D. COMMENTS:</b>					

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.

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	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)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>							
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>	<b>FTE Factor(s)</b>	<b>FTE Factor(s)</b>	<b>FTE Factor(s)</b>	<b>FTE Factor(s)</b>	<b>CU Factor(s)</b>	<b>CU Factor(s)</b>	<b>PT Factor(s)</b>
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110 Regular Education, K-12	295.00	295.00	295.00	295.00	300.00	0.00	300.00
3100 Alternative Schools	1.20	1.20	1.20	1.20	2.00	0.00	2.00
3200 Continuation Schools	9.80	9.80	9.80	9.80	10.00	0.00	10.00
3300 Independent Study Centers	3.90	3.90	3.90	3.90	4.00	0.00	4.00
3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550 Community Day Schools	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
3800 Career Technical Education	0.40	0.40	0.40	0.40	2.00	0.00	2.00
4110 Regular Education, Adult	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
4620 Adult Correctional Education	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
4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999 Special Education (allocated to 5001)	77.20	77.20	77.20	77.20	75.00	0.00	75.00
6000 ROC/P	6.00	6.00	6.00	6.00	6.00	0.00	6.00
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	<b>393.50</b>	<b>393.50</b>	<b>393.50</b>	<b>393.50</b>	<b>399.00</b>	<b>0.00</b>	<b>399.00</b>

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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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	51,031,938.76	8,211,144.93	59,243,083.69	2,923,054.08	62,166,137.77	
3100	Alternative Schools	161,212.30	52,365.35	213,577.65	10,537.92	224,115.57	
3200	Continuation Schools	2,483,110.24	273,601.55	2,756,711.79	136,016.17	2,892,727.96	
3300	Independent Study Centers	633,196.70	109,378.64	742,575.34	36,638.67	779,214.01	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
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	319,646.47	49,886.45	369,532.92	18,232.76	387,765.68	
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	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	22,033,578.18	2,063,476.50	24,097,054.68	1,188,948.81	25,286,003.49	
6000	Regional Occupational Ctr/Prg (ROC/P)	706,798.15	164,532.76	871,330.91	42,991.47	914,322.38	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	24,249.75	0.00	24,249.75	1,196.48	25,446.23	
8500	Child Care and Development Services	258,789.07	0.00	258,789.07	12,768.65	271,557.72	
<b>Other Costs</b>							
----	Food Services					67,400.46	
----	Enterprise					72,580.65	
----	Facilities Acquisition & Construction					36,704.02	
----	Other Outgo					246,544.06	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	188,787.85	188,787.85	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(170,130.52)	(170,130.52)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	77,652,519.62	10,924,386.18	88,576,905.80	4,389,042.34	93,389,177.33	



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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 4000-4995)	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
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	38,808,469.61	513,223.62	1,022,771.20	4,841,694.73	4,396,718.48	69,974.38	603,207.37			775,879.37	0.00	51,031,938.76
3100	Alternative Schools	153,088.60	0.00	0.00	537.01	0.00	0.00	0.00			7,586.69	0.00	161,212.30
3200	Continuation Schools	1,208,973.23	462,479.85	6,692.54	546,411.99	208,384.90	3,601.45	0.00			46,566.28	0.00	2,483,110.24
3300	Independent Study Centers	492,641.65	0.00	0.00	106,616.52	32,144.48	0.00	0.00			1,794.05	0.00	633,196.70
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	266,960.97	50,987.00	0.00	0.00	0.00	1,043.50	0.00			655.00	0.00	319,646.47
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	16,918,956.80	1,430,478.61	419.93	20,935.78	1,911,047.10	1,700,321.23	0.00			51,418.73	0.00	22,033,578.18
6000	ROCP	706,798.15	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	706,798.15
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		24,249.75	0.00	0.00	0.00	24,249.75
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		258,494.71	0.00	294.36	0.00	258,789.07
<b>Total Direct Charged Costs</b>		58,555,889.01	2,457,169.08	1,029,883.67	5,516,196.03	6,548,294.96	1,774,940.56	603,207.37	282,744.46	0.00	884,194.48	0.00	77,652,519.62

\* Functions 7100-7199 for goals 8100 and 8500

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Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	914,094.79	6,841,381.10	455,669.04	8,211,144.93	
3100	Alternative Schools	3,718.35	45,609.21	3,037.79	52,365.35	
3200	Continuation Schools	30,366.54	228,046.04	15,188.97	273,601.55	
3300	Independent Study Centers	12,084.64	91,218.41	6,075.59	109,378.64	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
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	1,239.45	45,609.21	3,037.79	49,886.45	
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	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	239,213.97	1,710,345.27	113,917.26	2,063,476.50	
6000	ROC/P	18,591.76	136,827.62	9,113.38	164,532.76	
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00		0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00	0.00
<b>Total Allocated Support Costs</b>		1,219,309.50	9,099,036.86	606,039.82	10,924,386.18	

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<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	902,650.96
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,994,281.93
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	662,239.98
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,559,172.87
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	77,652,519.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,924,386.18
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	88,576,905.80
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,858,302.40
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,967,960.85
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,826,263.25
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		92,403,169.05
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.93%

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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)	67,400.46				67,400.46
Enterprise (Objects 1000-5999, 6400, and 6500)		72,580.65			72,580.65
Facilities Acquisition & Construction (Objects 1000-6500)			36,704.02		36,704.02
Other Outgo (Objects 1000-7999)				246,544.06	246,544.06
<b>Total Other Costs</b>	<b>67,400.46</b>	<b>72,580.65</b>	<b>36,704.02</b>	<b>246,544.06</b>	<b>423,229.19</b>

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Unaudited Actuals  
2019-20 Unaudited Actuals  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED



INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3210	-110,876.47

Explanation:FEDERAL COOVID 19 FUNDS.

01	3220	-373,544.35
Explanation:FEDERAL COVID 19 FUNDS.		
01	7420	-35,110.91
Explanation:STATE COVID 19 FUNDS.		
Total of negative resource balances for Fund 01		-519,531.73

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3210	9790	-110,876.47
Explanation:FEDERAL COVID 19 FUNDS.			
01	3220	9790	-373,544.35
Explanation:FEDERAL COVID 19 FUNDS.			
01	7420	9790	-35,110.91
Explanation:STATE COVID 19 FUNDS.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

## SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the

prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals  
2020-21 Budget  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION



ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01	3220	0	0000	0000	9791	3220 9791 -373,544.35
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Explanation:FEDERAL COVID 19 FUNDS. WILL BE ADJUSTED AT 1ST INTERIM.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object

8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3210	-110,876.47
Explanation:FEDERAL LCOVID 19 FUNDS.		
01	3220	-373,544.35
Explanation:FEDERAL COVID 19 FUNDS.		
01	7420	-35,110.91
Explanation:STATE COVID 19 FUNDS.		
Total of negative resource balances for Fund 01		-519,531.73

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
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01	3210	9790	-110,876.47
Explanation:FEDERAL COVID 19 FUNDS.			
01	3220	9790	-373,544.35
Explanation:FEDERAL COVID 19 FUNDS.			
01	7420	9790	-35,110.91
Explanation:STATE COVID 19 FUNDS.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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