



# Plumas County Office of Education 2019/20 Unaudited Actuals Report

September 9, 2020

Lisa Cavin  
Deputy Superintendent Business Services  
PCOE/PUSD

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# Plumas County Office of Education

## 2019-20 Unaudited Actuals

September 11, 2019

The 2019-20 unaudited actuals reflect the County's financial activity that occurred during the year, as well as the County's financial position as of June 30, 2019. Education Code requires the County to close their books and adopt the report of financial activities and position. The District and the Charter school's unaudited actual data is due to the County Office of Education for review no later than September 15. This information is then submitted with the County's unaudited actuals to the California Department of Education for review no later than October 15th, 2020.

The County Board of Education is responsible for;

- Approving the annual County Superintendent's budget
- Adopting policies governing the operation of the board
- Acting as the appeal board for student expulsions
- Acting as the appeal board for inter-district transfers
- Acting as the appeal board for charter school petitions
- Establishing the County Superintendent salary
- Approving curriculum for the community school, opportunity schools and CTE program.

### **2019-20 Financial Components**

- ❖ Average Daily Attendance (ADA)
  - Annual ADA was 0. There is a difference in reporting as compared to the past. With changes in legislation, ADA will be reflected under the district as district funded students in county programs. The ADA reflected for PCOE is only indicative of expelled youth.
- ❖ Lottery revenue is \$153 per ADA for unrestricted purposes and \$54 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 per ADA for 9-12.
- ❖ Except as illustrated under Contributions to the General Fund, all federal and state restricted categorical programs are self-funded.

### **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets. This has been extended for another 12 years.

Revenues generated from Proposition 30 are deposited into a state account called the Education Protection Account (EPA). The County received funds in the amount of \$136,952. The EPA funding is a component of our LEA's total LCFF entitlement as calculated in the Principal Apportionment.

### **General Fund Revenue Components**

The County's LCFF funding is in a "hold harmless" status which guarantees the same minimum LCFF funding amount each year. The County receives funding for its general operations from various sources. The types of major funding sources are illustrated below:

<b>Revenues</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
LCFF Sources	\$1,716,190	\$0	\$1,716,190
Federal Revenue	\$170,300	\$11,541	\$181,842
Other State Revenue	\$6,142	\$192,496	\$198,638
Other Local Revenue	\$1,473,461	\$13,953	\$1,487,414
<b>Total Revenues</b>	<b>\$ 3,366,093</b>	<b>\$217,990</b>	<b>\$3,584,083</b>

### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the County. As illustrated below, salaries and benefits comprise approximately 59% of the County's budget, books and supplies, services and operations 41%.

<b>Expenditures</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Certificated Salaries	\$395,990	\$3,896	\$3,99,886
Classified Salaries	\$1,031,036	\$66,030	\$1,097,066
Employee Benefits	\$587,087	\$69,298	\$656,384
Books and Supplies	\$60,779	\$35,528	\$96,307
Services & Operating Expenses	\$1,358,229	\$35,838	\$1,394,067
Capital Outlay	\$0	\$8,959	\$8,959
Other Outgo	\$0	\$0	\$0
Transfer of Indirect Costs	-\$28,276	\$12,375	-\$15,901
<b>Total Expenditures</b>	<b>\$3,404,845</b>	<b>\$231,924</b>	<b>\$3,636,769</b>

### **Summary of Variances from Estimated Actuals/Budget Adoption to Unaudited Actuals**

An increase in District funded ADA, along with reduced site operating expenses, and limited travel for staff to provide services reduced the deficit substantially as compared to estimated actuals. This will help PCOE to weather the fiscal storm ahead.

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

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

Form	Description	Value
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 Calculation Incomplete
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.  Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	\$0.00
		\$477,883,113.37
		\$1,726,002.14
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	14.47%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Lisa Cavin

Name

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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	1,716,189.60	0.00	1,716,189.60	1,764,212.23	0.00	1,764,212.23	2.8%
2) Federal Revenue		8100-8299	170,300.29	11,541.49	181,841.78	0.00	20,757.00	20,757.00	-88.6%
3) Other State Revenue		8300-8599	6,142.25	192,495.72	198,637.97	8,788.66	272,601.56	281,390.22	41.7%
4) Other Local Revenue		8600-8799	1,473,460.66	13,953.00	1,487,413.66	1,154,001.20	0.00	1,154,001.20	-22.4%
5) TOTAL, REVENUES			3,366,092.80	217,990.21	3,584,083.01	2,927,002.09	293,358.56	3,220,360.65	-10.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	395,990.15	3,896.07	399,886.22	384,410.92	0.00	384,410.92	-3.9%
2) Classified Salaries		2000-2999	1,031,036.07	66,030.07	1,097,066.14	1,006,836.85	75,439.64	1,082,276.49	-1.3%
3) Employee Benefits		3000-3999	587,086.87	69,297.57	656,384.44	575,008.24	69,263.49	644,271.73	-1.8%
4) Books and Supplies		4000-4999	60,779.15	35,527.75	96,306.90	85,066.05	60,161.12	145,227.17	50.8%
5) Services and Other Operating Expenditures		5000-5999	1,358,229.24	35,838.25	1,394,067.49	1,473,435.51	72,009.74	1,545,445.25	10.9%
6) Capital Outlay		6000-6999	0.00	8,959.12	8,959.12	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(28,276.29)	12,375.00	(15,901.29)	(26,535.18)	16,484.57	(10,050.61)	-36.8%
9) TOTAL, EXPENDITURES			3,404,845.19	231,923.83	3,636,769.02	3,498,222.39	293,358.56	3,791,580.95	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			(38,752.39)	(13,933.62)	(52,686.01)	(571,220.30)	0.00	(571,220.30)	984.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	160,000.00	0.00	160,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	160,000.00	0.00	160,000.00	New

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>			(38,752.39)	(13,933.62)	(52,686.01)	(411,220.30)	0.00	(411,220.30)	680.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,425,957.08	49,418.54	3,475,375.62	3,387,204.69	35,484.92	3,422,689.61	-1.5%
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)			3,425,957.08	49,418.54	3,475,375.62	3,387,204.69	35,484.92	3,422,689.61	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,425,957.08	49,418.54	3,475,375.62	3,387,204.69	35,484.92	3,422,689.61	-1.5%
2) Ending Balance, June 30 (E + F1e)			3,387,204.69	35,484.92	3,422,689.61	2,975,984.39	35,484.92	3,011,469.31	-12.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,428.25	30,481.00	33,909.25	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	7,740.22	7,740.22	0.00	35,484.92	35,484.92	358.4%
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	2,883,776.44	0.00	2,883,776.44	2,475,984.39	0.00	2,475,984.39	-14.1%
SRS Funded Programs	0000	9780	2,763,090.53		2,763,090.53				
Educational Programs	1100	9780	42,493.84		42,493.84				
Certificated Salaries and Benefits Cost T	1400	9780	78,192.07		78,192.07				
SRS Funded Programs	0000	9780				2,339,305.05		2,339,305.05	
Educational Programs	1100	9780				42,053.13		42,053.13	
Certificated Salary and Benefits Cost Tra	1400	9780				94,626.21		94,626.21	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,736.30)	(2,736.30)	0.00	0.00	0.00	-100.0%

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	3,267,911.43	136,007.39	3,403,918.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	14,398.83	0.00	14,398.83				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,277,240.34	26,557.65	1,303,797.99				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	74,568.10	0.00	74,568.10				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,428.25	30,481.00	33,909.25				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,637,546.95	193,046.04	4,830,592.99				
<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	1,222,954.26	5,509.59	1,228,463.85				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	10,226.00	0.00	10,226.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	152,051.53	152,051.53				
6) TOTAL, LIABILITIES			1,233,180.26	157,561.12	1,390,741.38				
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,404,366.69	35,484.92	3,439,851.61				

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	1,506,720.00	0.00	1,506,720.00	1,465,742.23	0.00	1,465,742.23	-2.7%
Education Protection Account State Aid - Current Year		8012	136,952.00	0.00	136,952.00	237,907.00	0.00	237,907.00	73.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	385.64	0.00	385.64	390.00	0.00	390.00	1.1%
Timber Yield Tax		8022	1,335.14	0.00	1,335.14	1,521.00	0.00	1,521.00	13.9%
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	58,392.23	0.00	58,392.23	55,598.00	0.00	55,598.00	-4.8%
Unsecured Roll Taxes		8042	1,469.35	0.00	1,469.35	1,335.00	0.00	1,335.00	-9.1%
Prior Years' Taxes		8043	25.54	0.00	25.54	31.00	0.00	31.00	21.4%
Supplemental Taxes		8044	1,028.12	0.00	1,028.12	1,688.00	0.00	1,688.00	64.2%
Education Revenue Augmentation Fund (ERAF)		8045	9,881.58	0.00	9,881.58	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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>			<b>1,716,189.60</b>	<b>0.00</b>	<b>1,716,189.60</b>	<b>1,764,212.23</b>	<b>0.00</b>	<b>1,764,212.23</b>	<b>2.8%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,716,189.60</b>	<b>0.00</b>	<b>1,716,189.60</b>	<b>1,764,212.23</b>	<b>0.00</b>	<b>1,764,212.23</b>	<b>2.8%</b>
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		398.00	398.00		871.00	871.00	118.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		6,257.49	6,257.49		15,000.00	15,000.00	139.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	170,300.29	4,886.00	175,186.29	0.00	4,886.00	4,886.00	-97.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>170,300.29</b>	<b>11,541.49</b>	<b>181,841.78</b>	<b>0.00</b>	<b>20,757.00</b>	<b>20,757.00</b>	<b>-88.6%</b>
<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		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,987.00	0.00	2,987.00	4,696.00	0.00	4,696.00	57.2%
Lottery - Unrestricted and Instructional Materials		8560	2,243.21	673.35	2,916.56	3,157.00	1,108.00	4,265.00	46.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		40,507.79	40,507.79		75,000.00	75,000.00	85.1%
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		46,433.14	46,433.14		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	912.04	104,881.44	105,793.48	935.66	196,493.56	197,429.22	86.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,142.25</b>	<b>192,495.72</b>	<b>198,637.97</b>	<b>8,788.66</b>	<b>272,601.56</b>	<b>281,390.22</b>	<b>41.7%</b>

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>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	71,968.58	0.00	71,968.58	25,000.00	0.00	25,000.00	-65.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,158,293.50	3,953.00	1,162,246.50	1,001,521.92	0.00	1,001,521.92	-13.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	137,975.74	10,000.00	147,975.74	84,804.09	0.00	84,804.09	-42.7%
Tuition		8710	105,222.84	0.00	105,222.84	42,675.19	0.00	42,675.19	-59.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,473,460.66</b>	<b>13,953.00</b>	<b>1,487,413.66</b>	<b>1,154,001.20</b>	<b>0.00</b>	<b>1,154,001.20</b>	<b>-22.4%</b>
<b>TOTAL, REVENUES</b>			<b>3,366,092.80</b>	<b>217,990.21</b>	<b>3,584,083.01</b>	<b>2,927,002.09</b>	<b>293,358.56</b>	<b>3,220,360.65</b>	<b>-10.1%</b>

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	306,973.61	110.00	307,083.61	307,614.74	0.00	307,614.74	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,016.54	3,786.07	92,802.61	76,796.18	0.00	76,796.18	-17.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>395,990.15</b>	<b>3,896.07</b>	<b>399,886.22</b>	<b>384,410.92</b>	<b>0.00</b>	<b>384,410.92</b>	<b>-3.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	33,403.09	0.00	33,403.09	33,121.02	0.00	33,121.02	-0.8%
Classified Support Salaries		2200	34,687.65	32,115.64	66,803.29	328.46	38,752.56	39,081.02	-41.5%
Classified Supervisors' and Administrators' Salaries		2300	130,521.60	0.00	130,521.60	133,284.92	0.00	133,284.92	2.1%
Clerical, Technical and Office Salaries		2400	807,798.31	26,455.50	834,253.81	809,773.71	36,687.08	846,460.79	1.5%
Other Classified Salaries		2900	24,625.42	7,458.93	32,084.35	30,328.74	0.00	30,328.74	-5.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,031,036.07</b>	<b>66,030.07</b>	<b>1,097,066.14</b>	<b>1,006,836.85</b>	<b>75,439.64</b>	<b>1,082,276.49</b>	<b>-1.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	65,092.40	49,107.13	114,199.53	64,697.94	43,952.00	108,649.94	-4.9%
PERS		3201-3202	200,457.61	11,025.94	211,483.55	195,900.67	8,673.47	204,574.14	-3.3%
OASDI/Medicare/Alternative		3301-3302	22,885.84	1,193.83	24,079.67	21,828.34	4,010.44	25,838.78	7.3%
Health and Welfare Benefits		3401-3402	215,806.54	6,076.70	221,883.24	212,891.38	9,457.00	222,348.38	0.2%
Unemployment Insurance		3501-3502	694.85	32.47	727.32	1,181.30	537.19	1,718.49	136.3%
Workers' Compensation		3601-3602	40,254.22	1,861.50	42,115.72	38,873.77	2,633.39	41,507.16	-1.4%
OPEB, Allocated		3701-3702	41,895.41	0.00	41,895.41	8,201.00	0.00	8,201.00	-80.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	31,433.84	0.00	31,433.84	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>587,086.87</b>	<b>69,297.57</b>	<b>656,384.44</b>	<b>575,008.24</b>	<b>69,263.49</b>	<b>644,271.73</b>	<b>-1.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	254.64	254.64	711.55	2,108.00	2,819.55	1007.3%
Materials and Supplies		4300	58,933.56	25,341.57	84,275.13	79,509.48	43,253.12	122,762.60	45.7%
Noncapitalized Equipment		4400	1,845.59	9,931.54	11,777.13	4,845.02	14,800.00	19,645.02	66.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>60,779.15</b>	<b>35,527.75</b>	<b>96,306.90</b>	<b>85,066.05</b>	<b>60,161.12</b>	<b>145,227.17</b>	<b>50.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	522,716.78	0.00	522,716.78	540,000.00	0.00	540,000.00	3.3%
Travel and Conferences		5200	3,000.06	18,220.73	21,220.79	6,587.16	12,721.59	19,308.75	-9.0%
Dues and Memberships		5300	3,353.00	0.00	3,353.00	3,225.00	0.00	3,225.00	-3.8%
Insurance		5400 - 5450	11,005.00	0.00	11,005.00	20,576.00	0.00	20,576.00	87.0%
Operations and Housekeeping Services		5500	34.53	0.00	34.53	586.47	0.00	586.47	1598.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,739.36	5,355.79	18,095.15	14,035.00	4,250.00	18,285.00	1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	678,945.59	12,194.12	691,139.71	704,701.02	54,688.15	759,389.17	9.9%
Communications		5900	126,434.92	67.61	126,502.53	183,724.86	350.00	184,074.86	45.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,358,229.24</b>	<b>35,838.25</b>	<b>1,394,067.49</b>	<b>1,473,435.51</b>	<b>72,009.74</b>	<b>1,545,445.25</b>	<b>10.9%</b>

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	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	8,959.12	8,959.12	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	8,959.12	8,959.12	0.00	0.00	0.00	-100.0%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(12,375.00)	12,375.00	0.00	(16,484.57)	16,484.57	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(15,901.29)	0.00	(15,901.29)	(10,050.61)	0.00	(10,050.61)	-36.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(28,276.29)	12,375.00	(15,901.29)	(26,535.18)	16,484.57	(10,050.61)	-36.8%
<b>TOTAL, EXPENDITURES</b>			3,404,845.19	231,923.83	3,636,769.02	3,498,222.39	293,358.56	3,791,580.95	4.3%

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)	
<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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	160,000.00	0.00	160,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	160,000.00	0.00	160,000.00	New
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	160,000.00	0.00	160,000.00	New

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	1,716,189.60	0.00	1,716,189.60	1,764,212.23	0.00	1,764,212.23	2.8%
2) Federal Revenue		8100-8299	170,300.29	11,541.49	181,841.78	0.00	20,757.00	20,757.00	-88.6%
3) Other State Revenue		8300-8599	6,142.25	192,495.72	198,637.97	8,788.66	272,601.56	281,390.22	41.7%
4) Other Local Revenue		8600-8799	1,473,460.66	13,953.00	1,487,413.66	1,154,001.20	0.00	1,154,001.20	-22.4%
5) TOTAL, REVENUES			3,366,092.80	217,990.21	3,584,083.01	2,927,002.09	293,358.56	3,220,360.65	-10.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,236,965.60	85,068.78	1,322,034.38	1,258,097.11	45,471.24	1,303,568.35	-1.4%
2) Instruction - Related Services	2000-2999		816,303.71	54,483.21	870,786.92	818,399.05	113,126.87	931,525.92	7.0%
3) Pupil Services	3000-3999		0.00	51,691.50	51,691.50	1,000.00	116,500.88	117,500.88	127.3%
4) Ancillary Services	4000-4999		13,771.01	19,843.55	33,614.56	18,231.49	0.00	18,231.49	-45.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,337,426.91	18,299.68	1,355,726.59	1,401,708.27	16,484.57	1,418,192.84	4.6%
8) Plant Services	8000-8999		377.96	2,537.11	2,915.07	786.47	1,775.00	2,561.47	-12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,404,845.19	231,923.83	3,636,769.02	3,498,222.39	293,358.56	3,791,580.95	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(38,752.39)	(13,933.62)	(52,686.01)	(571,220.30)	0.00	(571,220.30)	984.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	160,000.00	0.00	160,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	160,000.00	0.00	160,000.00	New

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>			(38,752.39)	(13,933.62)	(52,686.01)	(411,220.30)	0.00	(411,220.30)	680.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
	9791		3,425,957.08	49,418.54	3,475,375.62	3,387,204.69	35,484.92	3,422,689.61	-1.5%
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)			3,425,957.08	49,418.54	3,475,375.62	3,387,204.69	35,484.92	3,422,689.61	-1.5%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,425,957.08	49,418.54	3,475,375.62	3,387,204.69	35,484.92	3,422,689.61	-1.5%
2) Ending Balance, June 30 (E + F1e)			3,387,204.69	35,484.92	3,422,689.61	2,975,984.39	35,484.92	3,011,469.31	-12.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		3,428.25	30,481.00	33,909.25	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	7,740.22	7,740.22	0.00	35,484.92	35,484.92	358.4%
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		2,883,776.44	0.00	2,883,776.44	2,475,984.39	0.00	2,475,984.39	-14.1%
SRS Funded Programs	0000	9780	2,763,090.53		2,763,090.53				
Educational Programs	1100	9780	42,493.84		42,493.84				
Certificated Salaries and Benefits Cost	1400	9780	78,192.07		78,192.07				
SRS Funded Programs	0000	9780				2,339,305.05		2,339,305.05	
Educational Programs	1100	9780				42,053.13		42,053.13	
Certificated Salary and Benefits Cost Tr	1400	9780				94,626.21		94,626.21	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(2,736.30)	(2,736.30)	0.00	0.00	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
6300	Lottery: Instructional Materials	3,258.22	3,258.22
7388	SB 117 COVID-19 LEA Response Funds	486.00	486.00
7510	Low-Performing Students Block Grant	3,996.00	3,996.00
9010	Other Restricted Local	0.00	27,744.70
Total, Restricted Balance		<u>7,740.22</u>	<u>35,484.92</u>

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	836,999.00	84,000.00	-90.0%
4) Other Local Revenue		8600-8799	3,835.42	0.00	-100.0%
5) TOTAL, REVENUES			840,834.42	84,000.00	-90.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	34,425.95	34,425.95	0.0%
2) Classified Salaries		2000-2999	21,399.65	0.00	-100.0%
3) Employee Benefits		3000-3999	26,244.48	12,147.21	-53.7%
4) Books and Supplies		4000-4999	7,171.21	7,474.04	4.2%
5) Services and Other Operating Expenditures		5000-5999	21,879.57	23,251.05	6.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	747,923.60	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,416.13	6,701.75	-28.8%
9) TOTAL, EXPENDITURES			868,460.59	84,000.00	-90.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,626.17)	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 FUND BALANCE (C + D4)</b>			(27,626.17)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,061.86	58,435.69	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,061.86	58,435.69	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,061.86	58,435.69	-32.1%
2) Ending Balance, June 30 (E + F1e)			58,435.69	58,435.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			58,435.69	58,435.69	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	256,749.07		
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			256,749.07		
<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	188,897.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,416.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			198,313.38		
<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)			58,435.69		

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%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	748,637.00	0.00	-100.0%
Adult Education Program	6391	8590	84,000.00	84,000.00	0.0%
All Other State Revenue	All Other	8590	4,362.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			836,999.00	84,000.00	-90.0%

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	3,835.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,835.42</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>840,834.42</b>	<b>84,000.00</b>	<b>-90.0%</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	34,425.95	34,425.95	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>34,425.95</b>	<b>34,425.95</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	21,399.65	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>21,399.65</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	10,248.88	5,886.88	-42.6%
PERS		3201-3202	4,139.33	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	765.81	461.14	-39.8%
Health and Welfare Benefits		3401-3402	9,549.04	4,269.14	-55.3%
Unemployment Insurance		3501-3502	26.42	15.93	-39.7%
Workers' Compensation		3601-3602	1,515.00	1,514.12	-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	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>26,244.48</b>	<b>12,147.21</b>	<b>-53.7%</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	7,171.21	7,474.04	4.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,171.21</b>	<b>7,474.04</b>	<b>4.2%</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	(300.15)	199.85	-166.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,580.00	2,580.00	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	19,599.72	20,471.20	4.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,879.57</b>	<b>23,251.05</b>	<b>6.3%</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	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>					
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	544,170.60	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	203,753.00	0.00	-100.0%
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>747,923.60</b>	<b>0.00</b>	<b>-100.0%</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	9,416.13	6,701.75	-28.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			9,416.13	6,701.75	-28.8%
<b>TOTAL, EXPENDITURES</b>			868,460.59	84,000.00	-90.3%

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: 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>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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>			0.00	0.00	0.0%
<b>USES</b>					
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	836,999.00	84,000.00	-90.0%
4) Other Local Revenue		8600-8799	3,835.42	0.00	-100.0%
5) TOTAL, REVENUES			840,834.42	84,000.00	-90.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,597.26	0.00	-100.0%
2) Instruction - Related Services	2000-2999		109,523.60	77,298.25	-29.4%
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		9,416.13	6,701.75	-28.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	747,923.60	0.00	-100.0%
10) TOTAL, EXPENDITURES			868,460.59	84,000.00	-90.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(27,626.17)	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 FUND BALANCE (C + D4)</b>			(27,626.17)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,061.86	58,435.69	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,061.86	58,435.69	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,061.86	58,435.69	-32.1%
2) Ending Balance, June 30 (E + F1e)			58,435.69	58,435.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			58,435.69	58,435.69	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
6391	Adult Education Program	58,435.69	58,435.69
Total, Restricted Balance		58,435.69	58,435.69

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	81,639.57	85,203.00	4.4%
3) Other State Revenue		8300-8599	55,014.18	4,668.54	-91.5%
4) Other Local Revenue		8600-8799	9,955.97	200.00	-98.0%
5) TOTAL, REVENUES			146,609.72	90,071.54	-38.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,123.75	33,984.22	-3.2%
3) Employee Benefits		3000-3999	7,873.48	8,929.51	13.4%
4) Books and Supplies		4000-4999	25,463.63	23,650.07	-7.1%
5) Services and Other Operating Expenditures		5000-5999	70,397.89	20,158.88	-71.4%
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	6,485.16	3,348.86	-48.4%
9) TOTAL, EXPENDITURES			145,343.91	90,071.54	-38.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,265.81	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 FUND BALANCE (C + D4)</b>			1,265.81	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,868.54	13,134.35	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,868.54	13,134.35	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,868.54	13,134.35	10.7%
2) Ending Balance, June 30 (E + F1e)			13,134.35	13,134.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			966.61	966.61	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	12,167.74	12,167.74	0.0%
Child Development Program	0000	9780	12,167.74		
Child Development Program	0000	9780		12,167.74	
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	37,653.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,439.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,226.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			69,318.91		
<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	2,612.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	46,545.84		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,026.58		
6) TOTAL, LIABILITIES			56,184.56		
<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)			13,134.35		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	81,639.57	85,203.00	4.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>81,639.57</b>	<b>85,203.00</b>	<b>4.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	55,014.18	4,668.54	-91.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>55,014.18</b>	<b>4,668.54</b>	<b>-91.5%</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	0.00	0.00	0.0%
Interest		8660	755.97	200.00	-73.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,200.00	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>9,955.97</b>	<b>200.00</b>	<b>-98.0%</b>
<b>TOTAL, REVENUES</b>			<b>146,609.72</b>	<b>90,071.54</b>	<b>-38.6%</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	35,123.75	33,984.22	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,123.75	33,984.22	-3.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,339.10	6,891.42	8.7%
OASDI/Medicare/Alternative		3301-3302	509.32	1,026.01	101.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	17.56	19.69	12.1%
Workers' Compensation		3601-3602	1,007.50	992.39	-1.5%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,873.48	8,929.51	13.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	29.96	423.53	1313.7%
Materials and Supplies		4300	25,433.67	21,526.54	-15.4%
Noncapitalized Equipment		4400	0.00	1,700.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,463.63	23,650.07	-7.1%

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	403.40	8,234.16	1941.2%
Dues and Memberships		5300	774.00	1,605.00	107.4%
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	660.00	820.00	24.2%
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	68,213.30	9,474.72	-86.1%
Communications		5900	347.19	25.00	-92.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>70,397.89</b>	<b>20,158.88</b>	<b>-71.4%</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	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>					
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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	6,485.16	3,348.86	-48.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>6,485.16</b>	<b>3,348.86</b>	<b>-48.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>145,343.91</b>	<b>90,071.54</b>	<b>-38.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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	81,639.57	85,203.00	4.4%
3) Other State Revenue		8300-8599	55,014.18	4,668.54	-91.5%
4) Other Local Revenue		8600-8799	9,955.97	200.00	-98.0%
5) TOTAL, REVENUES			146,609.72	90,071.54	-38.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		126,787.13	75,163.43	-40.7%
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		11,411.62	10,739.25	-5.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,485.16	3,348.86	-48.4%
8) Plant Services	8000-8999		660.00	820.00	24.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			145,343.91	90,071.54	-38.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			1,265.81	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 FUND BALANCE (C + D4)</b>			1,265.81	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,868.54	13,134.35	10.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,868.54	13,134.35	10.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			11,868.54	13,134.35	10.7%
2) Ending Balance, June 30 (E + F1e)					
			13,134.35	13,134.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	966.61	966.61	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	12,167.74	12,167.74	0.0%
	0000	9780	12,167.74		
	0000	9780		12,167.74	
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>
5055	Child Development: Local Planning Councils	966.61	966.61
Total, Restricted Balance		966.61	966.61

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	1,135,335.23	1,079,240.16	-4.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,018.28	0.00	-100.0%
5) TOTAL, REVENUES			1,137,353.51	1,079,240.16	-5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,135,335.23	919,240.16	-19.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,135,335.23	919,240.16	-19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,018.28	160,000.00	7827.5%
<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	160,000.00	New
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	(160,000.00)	New

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>			2,018.28	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,018.28	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,018.28	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,018.28	New
2) Ending Balance, June 30 (E + F1e)			2,018.28	2,018.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,018.28	2,018.28	0.0%
Pass Through	0000	9780	2,018.28		
Pass Through	0000	9780		2,018.28	
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	2,018.28		
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			2,018.28		
<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)			2,018.28		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	0.00	160,000.00	New
Pass-Through Revenues from Federal Sources		8287	1,135,335.23	919,240.16	-19.0%
<b>TOTAL, FEDERAL REVENUE</b>			1,135,335.23	1,079,240.16	-4.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	2,018.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,018.28	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,137,353.51	1,079,240.16	-5.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	965,034.94	919,240.16	-4.7%
To County Offices		7212	170,300.29	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,135,335.23	919,240.16	-19.0%
<b>TOTAL, EXPENDITURES</b>			1,135,335.23	919,240.16	-19.0%
<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	160,000.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	160,000.00	New

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	1,135,335.23	1,079,240.16	-4.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,018.28	0.00	-100.0%
5) TOTAL, REVENUES			1,137,353.51	1,079,240.16	-5.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,135,335.23	919,240.16	-19.0%
10) TOTAL, EXPENDITURES			1,135,335.23	919,240.16	-19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			2,018.28	160,000.00	7827.5%
<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	160,000.00	New
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	(160,000.00)	New

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>			2,018.28	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,018.28	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,018.28	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,018.28	New
2) Ending Balance, June 30 (E + F1e)			2,018.28	2,018.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,018.28	2,018.28	0.0%
Pass Through	0000	9780	2,018.28		
Pass Through	0000	9780		2,018.28	
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>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	4,228.46	2,000.00	-52.7%
5) TOTAL, REVENUES			4,228.46	2,000.00	-52.7%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,228.46	2,000.00	-52.7%
<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>			4,228.46	2,000.00	-52.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,674.39	196,902.85	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,674.39	196,902.85	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,674.39	196,902.85	2.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	196,902.85	198,902.85	1.0%
Future Program Costs	0000	9780	196,902.85		
Future Program Costs	0000	9780		198,902.85	
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	215,508.98		
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			215,508.98		
<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	18,606.13		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,606.13		
<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)			196,902.85		

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>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,228.46	2,000.00	-52.7%
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>			4,228.46	2,000.00	-52.7%
<b>TOTAL, REVENUES</b>			4,228.46	2,000.00	-52.7%

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	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	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 EXPENDITURES</b>			0.00	0.00	0.0%
<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%
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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</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>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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					
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>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 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	4,228.46	2,000.00	-52.7%
5) TOTAL, REVENUES			4,228.46	2,000.00	-52.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,228.46	2,000.00	-52.7%
<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>			4,228.46	2,000.00	-52.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,674.39	196,902.85	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,674.39	196,902.85	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,674.39	196,902.85	2.2%
2) Ending Balance, June 30 (E + F1e)			196,902.85	198,902.85	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	196,902.85	198,902.85	1.0%
Future Program Costs	0000	9780	196,902.85		
Future Program Costs	0000	9780		198,902.85	
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	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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	2,099.42	2,099.42	2,099.42	2,099.42	2,099.42	2,099.42
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	3,636,769.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,541.49
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,959.12
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	181,117.79
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	105,222.84
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)				295,299.75
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,329,927.78

<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 B1d and C9)		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
<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.)	3,483,462.46	9,167,006.47
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)	3,483,462.46	9,167,006.47
B. Required effort (Line A.2 times 90%)	3,135,116.21	8,250,305.82
C. Current year expenditures (Line I.E and Line II.B)	3,329,927.78	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	8,250,305.82
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.)	<b>MOE Calculation Incomplete</b>	
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%	100.00%

<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>

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
(2018-19 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2018 annual LCFF Target Entitlement Exhibit.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	474.00		474.00			4,530.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	101,092.27		101,092.27			477,878,583.37
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	101,566.27		101,566.27			477,883,113.37
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	0.38		0.38			0.00
5. Other ADA (Preload/Line B4, PY column)	0.38		0.38			1,729.74
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2018-19 Annual County LCFF Calculation)	4,530.00		4,530.00			4,530.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2018-19 Annual County LCFF Calculation)	966,129.00		966,129.00			966,129.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2019-20 Annual Report</b>			<b>2020-21 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	0.00		0.00	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
<b>CURRENT YEAR DISTRICT ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			1,729.74			1,730.34
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	385.64		385.64	390.00		390.00
2. Timber Yield Tax (Object 8022)	1,335.14		1,335.14	1,521.00		1,521.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	58,392.23		58,392.23	55,598.00		55,598.00
5. Unsecured Roll Taxes (Object 8042)	1,469.35		1,469.35	1,335.00		1,335.00
6. Prior Years' Taxes (Object 8043)	25.54		25.54	31.00		31.00
7. Supplemental Taxes (Object 8044)	1,028.12		1,028.12	1,688.00		1,688.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,881.58		9,881.58	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	72,517.60	0.00	72,517.60	60,563.00	0.00	60,563.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	72,517.60	0.00	72,517.60	60,563.00	0.00	60,563.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			25,354.80			29,325.93
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			25,354.80			29,325.93
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	1,643,672.00		1,643,672.00	1,703,649.23		1,703,649.23
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,643,672.00	0.00	1,643,672.00	1,703,649.23	0.00	1,703,649.23
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	3,584,083.01		3,584,083.01	3,220,360.65		3,220,360.65
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	71,968.58		71,968.58	25,000.00		25,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			474.00			4,530.00
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			101,092.27			477,878,583.37
6. Inflation Adjustment			1.0385			1.0373
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			4551.9474			1.0003
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			477,883,113.37			495,852,165.57
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			477,883,113.37			495,852,165.57
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			72,517.60			60,563.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			1,643,672.00			1,703,649.23
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			35,167.34			13,802.92
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			107,684.94			74,365.92
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			1,643,672.00			1,703,649.23
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			107,684.94			
b. State Subventions (Line D13)			1,643,672.00			
c. Less: Excluded Appropriations (Line C24)			25,354.80			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			1,726,002.14			
				<b>2019-20 Actual</b>		<b>2020-21 Budget</b>

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>15. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D14d minus D9; 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>16. Adjusted Appropriations Limit</b> (Lines D9 plus D15)			477,883,113.37			495,852,165.57
<b>17. Appropriations Subject to the Limit</b> (Line D14d)			1,726,002.14			

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

\_\_\_\_\_  
 Lisa Cavin, Deputy Superintendent Bus. Svcs. PCOE/PUSD  
 Gann Contact Person

\_\_\_\_\_  
 530-283-6500 ext. 5230  
 Contact Phone Number

**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) 287,935.95
- 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. (125,000.00)
  - 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.

Deputy Superintendent Business Services - a portion is paid by PUSD and reflected in that ICR

**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) 1,823,505.44

**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) 8.94%

**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. 41,895.41

**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)	399,377.28
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,110.56
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)	33.79
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)	41,895.41
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	387,626.22
9. Carry-Forward Adjustment (Part IV, Line F)	43,920.06
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	431,546.28

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	790,358.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	870,786.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	51,691.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	33,614.56
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	84,222.71
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	21,979.48
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)	705,086.47
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)	130,851.38
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)	344.17
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)	2,537.11
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)	41,895.41
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)	111,120.86
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	138,858.75
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,983,347.80

**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) 12.99%

**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) 14.47%

**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>387,626.22</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(49,215.31)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(31,359.57)</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 (8.82%) times Part III, Line B19); zero if negative	<u>43,920.06</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.82%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.82%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>43,920.06</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<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>43,920.06</u>

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	40,250.63		2,584.87	42,835.50
2. State Lottery Revenue	8560	2,243.21		673.35	2,916.56
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)		42,493.84	0.00	3,258.22	45,752.06
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	0.00	0.00	0.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	42,493.84	0.00	3,258.22	45,752.06
<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 /

\*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

	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			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	277,811.11		277,811.11			277,811.11
Total capital assets being depreciated	277,811.11	0.00	277,811.11	0.00	0.00	277,811.11
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(187,535.84)		(187,535.84)			(187,535.84)
Total accumulated depreciation	(187,535.84)	0.00	(187,535.84)	0.00	0.00	(187,535.84)
Total capital assets being depreciated, net	90,275.27	0.00	90,275.27	0.00	0.00	90,275.27
Governmental activity capital assets, net	90,275.27	0.00	90,275.27	0.00	0.00	90,275.27
<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			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	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			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	2,132,064.00		2,132,064.00			2,132,064.00	
Total/Net OPEB Liability	222,672.26		222,672.26			222,672.26	
Compensated Absences Payable	52,301.28		52,301.28			52,301.28	
Governmental activities long-term liabilities	2,407,037.54	0.00	2,407,037.54	0.00	0.00	2,407,037.54	0.00
<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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<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.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2019-20  
County School Service Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	13,277.82	0.00	13,277.82	2,114.43		15,392.25
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	593,088.28	0.00	593,088.28	94,446.41		687,534.69
3500	County Community Schools	125,865.76	0.00	125,865.76	20,043.51		145,909.27
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	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	0.00	0.00	0.00	0.00		0.00
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
4900	Other Supplemental Education	139,167.28	0.00	139,167.28	22,161.71		161,328.99
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	601,234.28	0.00	601,234.28	95,743.62		696,977.90
<b>Other Goals</b>							
7110	Nonagency - Educational	181,117.79	0.00	181,117.79	28,842.12		209,959.91
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 Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	1,462,813.39	0.00	1,462,813.39	232,945.88		1,695,759.27
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					0.00	0.00
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	39,808.03		39,808.03
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(15,901.29)		(15,901.29)
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	3,116,564.60	0.00	3,116,564.60	520,204.42	0.00	3,636,769.02