

# **MADERA UNIFIED SCHOOL DISTRICT**

## **2019-20 Unaudited Actuals & 2020-21 Modified Budget**



### **Board of Trustees:**

Ruben Mendoza, President, Brent Fernandes, Clerk  
Ray G. Seibert, Ed McIntyre, Joetta Fleak, Lucy Salazar, J. Gordon Kennedy

### **Superintendent:**

Todd Lile

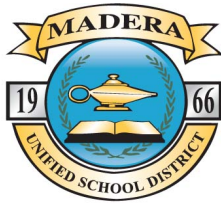
### **Deputy Superintendent of Administrative & Support Services:**

Sandon Schwartz

### **Chief Financial Officer:**

Arelis Garcia





## MADERA UNIFIED SCHOOL DISTRICT

### *Madera Unified Community Compact During a Crisis*

As a nation, we face an unparalleled time requiring educators to serve students and families to care for children in a manner that challenges all of us to reorient our work in an effort to save lives. We recognize that our profession, conditions for learning and collaboration must evolve to meet our current challenges and those ahead. Now more than ever, we rely on our original purpose, looking to our Madera Unified Community Compact to reorient ourselves as individuals, and as an organization to ensure our strategies, decisions, and actions are guided by our original promise.

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders- students, staff, parents, community partners, taxpayers, leadership, and trustees- that during this time of crisis we uphold the responsibility to meet the needs of our students by providing meals, social-emotional support, and continuous learning opportunities. All means will be developed to ensure we are supporting our staff while uncovering the essential needs of our student community. The MUSD Governing Board believes in compassion & understanding while providing fair and equitable opportunities to empower students and their families to continue to engage in learning activities. During these ever-changing times, the MUSD Governing Board and MUSD Staff believe.

## 2019-20 Unaudited Actuals

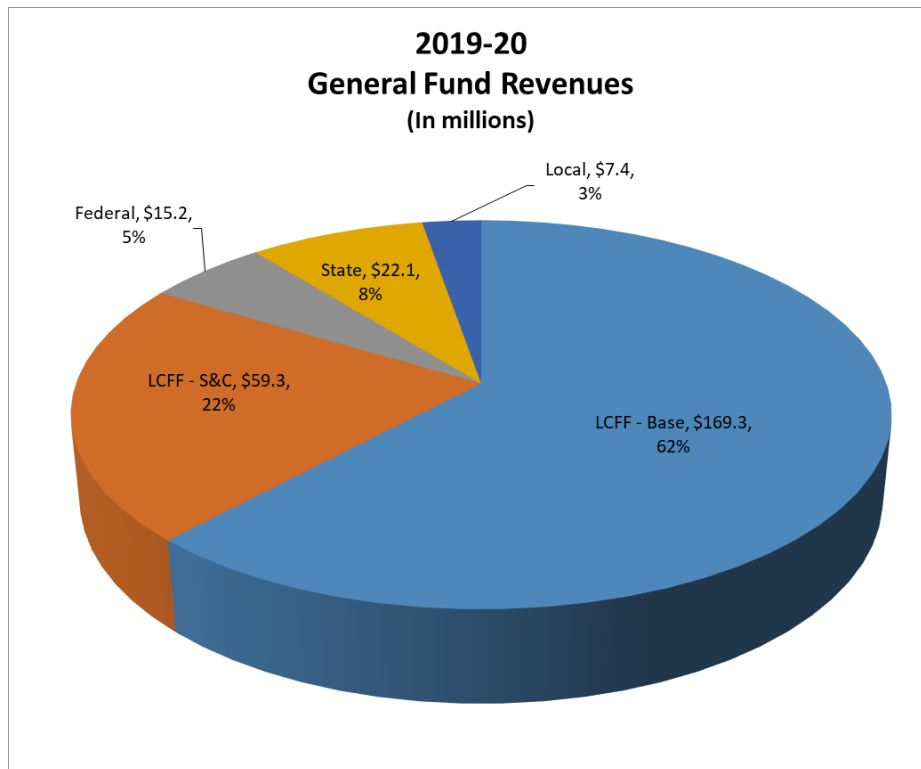
### **Enrollment & Attendance**

According to the California Department of Education's DataQuest, our Enrollment for 2019-20 was 20,119 and Attendance was 19,147. Attendance was 95.17% of enrollment. Attendance is the major driver of the district's revenue through the Local Control Funding Formula (LCFF).

### **General Fund Revenue**

The district's actual revenue for 2019-20 was \$273,315,141. This amount includes \$237,903,355 Unrestricted and \$35,411,786 Restricted. The restricted revenue includes \$11,904,511 for STRS-on-Behalf, a state requirement to recognize the state's contribution made on-behalf of the districts to the CalSTRS retirement system.

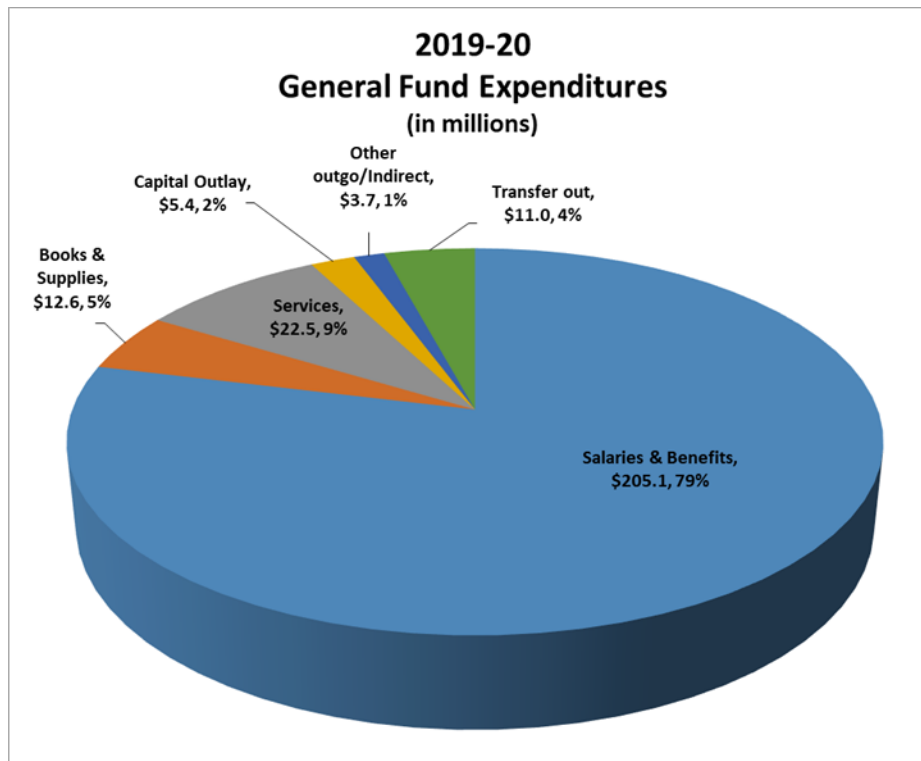
The LCFF revenue is part of the unrestricted funds. This year the LCFF revenue was \$228,620,490 or 84%. This amount includes a 3.26% increase for the cost-of-living adjustment (COLA).



### General Fund Expenses

The district's actual expenses for 2019-20 was \$260,339,015. This amount includes \$205,209,099 Unrestricted and \$55,129,916 Restricted. The restricted expenditures includes \$11,904,511 for STRS on-Behalf as well.

The district spent \$22,813,116 in the Special Education program and \$6,254,826 in the Routine Repair & Maintenance Account (RRMA). Per state requirement, 3% of the district total



expenditures has to be spent in the RRMA program to maintain our facilities in good shape. \$1.5 million will be carry over to fiscal year 2020-21 to meet this requirement.

# 2020-21 Modified Budget

## Assumptions

The district's revenue projection for 2020-21 was updated using the Adopted Budget approved by the governor in June to incorporate the latest budget and financial planning factors. The cost-of-living adjustment (COLA) was zero for this year after the governor restored most of the budget cuts to education announced in his May Revised budget. The district's adopted budget reflected the governor's announcement of 10% reduction to education. This reduction mean \$24 million less in LCFF revenue for Madera Unified. The restored LCFF revenue was updated in our 45-Day Revised Budget approved by the governing board on August 11<sup>th</sup>, 2020. The approved state budget brought back most of the LCFF revenue, but with no COLA increase, the district is still losing an estimated \$5 million in new revenue.

The COVID-19 pandemic effects are far-reaching, extending beyond this fiscal year. The education funds may face more cuts in the next fiscal years. For that reason, it is more important than ever to ensure our district's finance stays stronger than ever to maintain the commitments we made to our community and to come out in a good standing from this crisis.

The School Services of California (SSC) and the Fiscal Crisis & Management Assistance Team (FCMAT), both organizations are recommending being very prudent when projecting future revenues, as we do not know still the full effects of the pandemic in our economy. Even though, the Department of Finance (DOF) is estimating a COLA increase in future years, SSC & FCMAT's recommendation is to calculate the LCFF revenue with zero COLA.

	2019-20	2020-21	2021-22	2022-23
DOF Estimates*	3.26%	0.00%	2.48%*	3.26%*
SSC & FCMAT Recommended	3.26%	0.00%	0.00%	0.00%

The approved state budget also included \$3.1 billion in an effort to pay down the unfunded pension liabilities to the CalSTRS and CalPERS retirement systems. This contribution on behalf of schools reduces the rates for Madera Unified for 2020-21, but the percentages on these pensions are still raising in future years.

	2019-20	2020-21	2021-22	2022-23
CalSTRS	17.10%	16.15%	16.00%	18.10%
CalPERS	19.72%	20.70%	22.84%	25.50%

Other factors included in the Multi-Year projections are the annual 3% increase to health and welfare contribution, step and column increase on salaries, the minimum wage increase to the hourly rate, and the consumer price index increase.

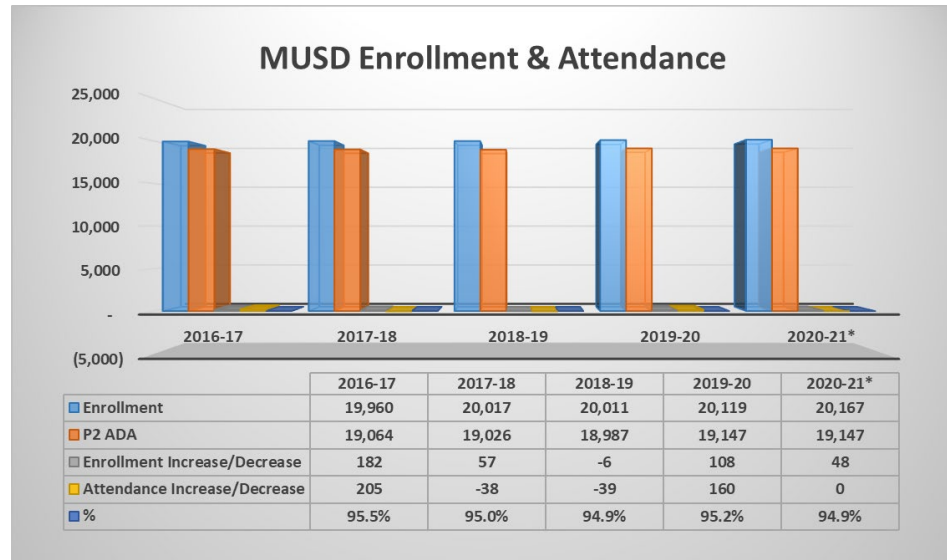
## Enrollment & Attendance

The school year began on August 19, 2020 in a distance learning environment. All our students are attending school from home through digital platforms. Madera County is still being affected by the pandemic and it is on the state's watch list for high COVID-19 positive cases. In an effort



to mitigate the virus transmission, only teachers and other school staff were allowed to return to their schools this fall.

The 2020-21 budget was built using a conservative approach for attendance. Average Daily Attendance (ADA) is projected flat for 2020-21 and future years. Anticipating greater rates of absences during the pandemic and the distance learning environment, the approved state budget includes a provision to hold districts harmless for attendance in the 2020-21 school year, meaning that districts will received the same LCFF funding levels as of 2019-20.



## General Fund Revenue \$305.5 million

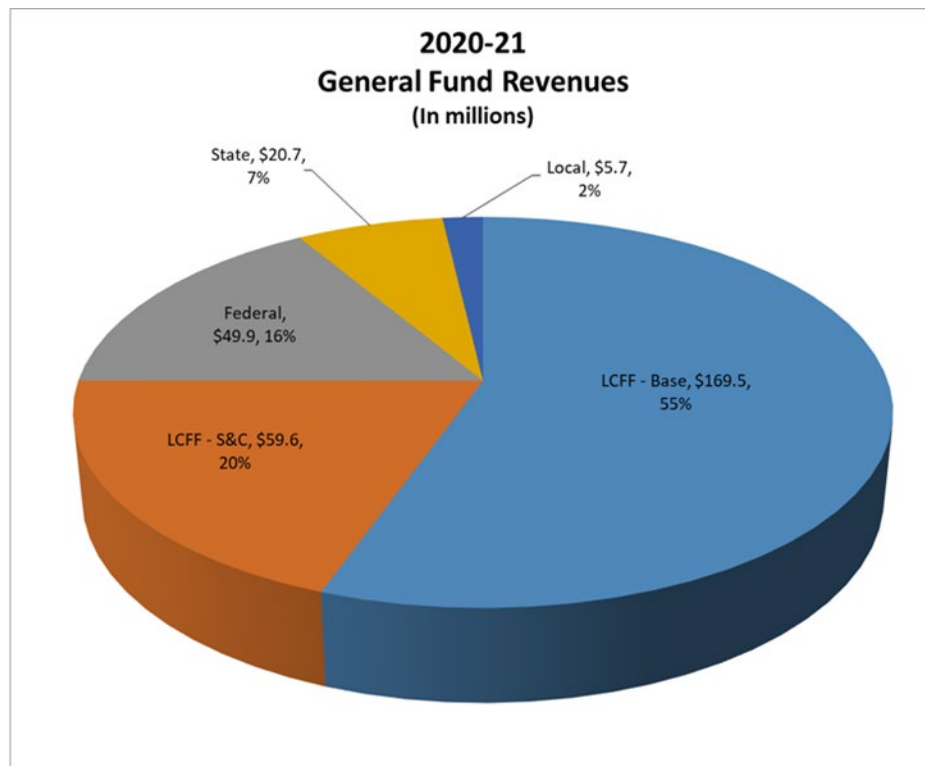
The \$305.5 million are broken in two categories, Unrestricted funds accounts for \$234 million and \$71.5 for Restricted funds. Unrestricted funds are generated primarily by the LCFF calculation and are available for the general and discretionary needs of the district. Restricted funds come from other state and federal sources and are available for use only within the programs and purposes for which they are granted. Restricted and unrestricted funds together make up the total general fund, but the flexibility afforded by the two different types of funding is very different.

This year 75% of the district's total revenue is coming from LCFF or \$229.5 million. The district is receiving \$49.5 in Federal funds; from there \$31.5 million are one-time funds for COVID-19 Relief. The State revenue is \$20.7 million and Local revenue is \$5.7 million.

The \$31.5 million for COVID-19 Relief funds come from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and it is broken down as follows,

- Elementary Secondary School Emergency Relief Funds (ESSER) - \$7 million
- Senate Bill 117 - \$335 thousand
- Learning Loss Mitigation (GEER, CRF, & Prop 98) - \$24 million
  - Governor's Emergency Education Relief - \$829 thousand
  - Coronavirus Relief Funds - \$21.4 million
  - General Fund Proposition 98 - \$2 million

The district is using these funds to provide the students and staff the personal protective equipment (PPE) to stop the COVID-19 spread; and devices, instructional supplies and technology for distance learning.

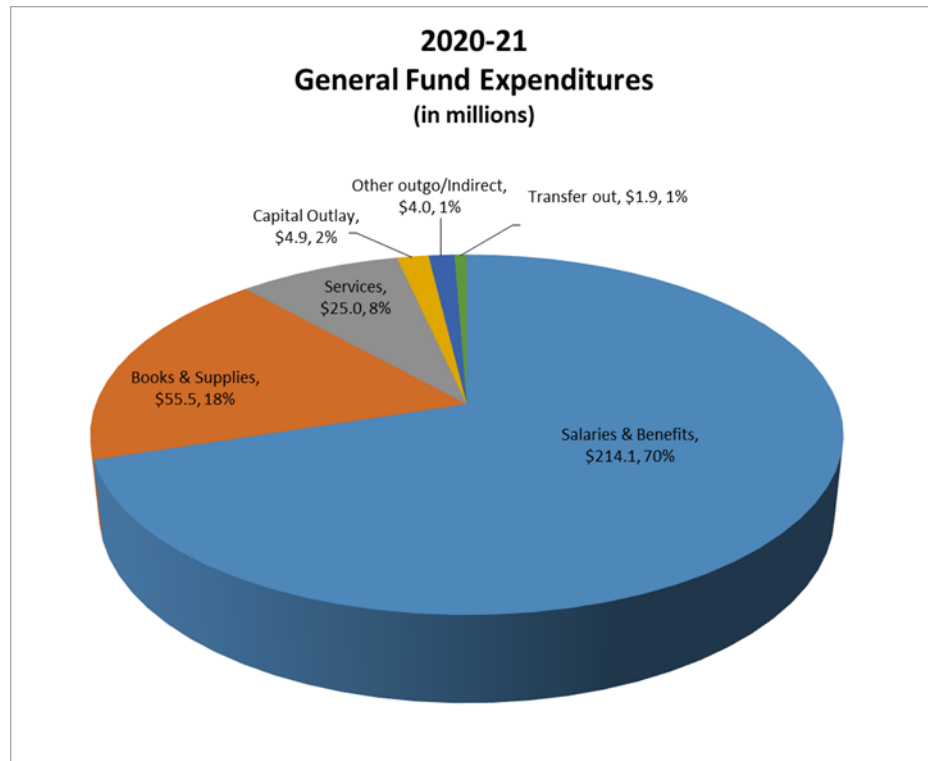


## General Fund Expenditures \$305.4 million

The General Fund expenditures are categorized as Unrestricted and Restricted. This year, the unrestricted expenditures are estimated at \$210.2 million, while Restricted accounts for \$95.2 million. The district spends in average \$20 million per month in payroll and vendor payments.

This year, the district's Special Education is providing Speech & Language service to its students. In the past, this service has provided by Madera County Superintendent of Schools. For that reason, the district hired 17 Speech & Language Pathologist increasing the cost for this program. The 2020-21 Special Education budget is \$26.4 million. The district receives \$1.7 million in Federal funds (4%) and \$4.7 in State funds (18%) through the Special Education Local Plan Area (SELPA). The reminder \$20 million (78%) comes from the district's General Fund.

Routine Repair & Maintenance Account (RRMA) 2020-21 budget was increased \$1.8 million since the Revised budget to meet the 3% state requirement for 2019-20 and 2020-21. The total budget for this program is \$10 million.



## General Fund Ending Balance & Reserve

The General Fund ending balance as of June 30, 2020 is \$78 million. This balance includes \$2.4 million in savings from the early close of our schools in 2019-20. The savings were from utilities, fuel, school supplies, and substitute salaries.

The California Department of Education, likewise School Services of California (SSC) and the Fiscal Crisis & Management Assistance Team (FCMAT) recommend to maintain a healthy reserve of 17% or more. The district ended the fiscal year 2019-20 with a 21% reserve.

The \$78 million ending balance in the General Fund shows the well management of the district's finances and the prudence of the governing board's decisions. The district's reserve will help overcome the global depression and the cash deferrals the state have scheduled starting in February through June of 2021. The district will use the ending balance to meet payroll and vendor obligations during these months while awaits for the state to send the funds owe to the district.

Districts are required to have a minimum balance available to meet potential emergency needs. Assuring that adequate balances are available at the end of the year is an important part of district fiscal management. The state requires only 3% reserve; Madera Unified's governing board recognizes that 3% is not enough reserve to deal with an emergency. The board approved **minimum fund balance** is 10%.

The district will focus on maximizing the use of one-time federal funds due to the restrictive nature for this period of time and reserve local resources to address the potential impact of possible future funds cut in the continued weak economy.

Based on the most current financial information, the projected district's ending balance and reserve for the next three years are below,

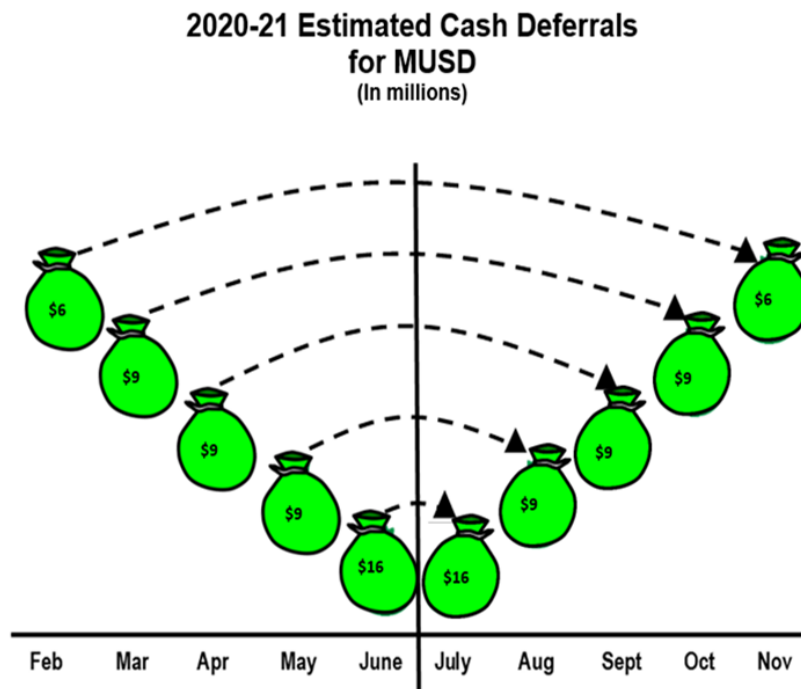
	2019-20	2020-21	2021-22	2022-23
Projected Ending Balance	\$78,195,007	\$78,279,560	\$73,362,205	\$62,198,129
Projected Reserve	21%	20%	21%	16%

Actual \*

## Cash Deferrals & Cash Flow

The approved state budget includes a significant amount of cash deferrals from fiscal year 2020-21 to 2021-22, meaning the district will not receive the full amount of funds from the state starting in February through June of 2021. In the meantime, the district will use its ending balance reserve to cover the cash shortage and keep meeting its payroll and vendor obligations.

If sufficient federal funds are provided to the state for the 2020-21 fiscal year, it may be used to offset the cash deferrals, but there are many uncertainties at this time about additional federal funds.



Cash flow is the inflow and outflow of money to the district. This enables the district to pay expenses and provide a buffer against future financial challenges like the pandemic the world is going through. The district will participate in a statewide-pooled Tax and Revenue Anticipation Note (TRAN). This process will allow the district to borrow cash in a short-term repayment if needed. There is no cost to apply nor any obligation to proceed with the TRAN.

## Other Funds

The district maintain other funds such as Adult Education, Preschool, Child Nutrition and building funds. These funds are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time.

Fund #	Description	Beginning Balance 7/01/2019	Revenue	Expenses	Transfer In/Out	Ending Balance 6/30/2020
01	General Fund	\$ 65,218,881	\$ 273,272,499	\$ 249,339,015	\$ (10,957,359)	\$ 78,195,007
08	Student Activity Special Revenue	\$ 366,771	\$ 723,440	\$ 647,318		\$ 442,892
11	Adult Education	\$ 169,470	\$ 1,519,641	\$ 1,525,778		\$ 163,334
12	Child Development	\$ 392,560	\$ 2,727,992	\$ 2,689,029		\$ 431,523
13	Child Nutrition	\$ 1,664,890	\$ 16,429,058	\$ 15,194,261		\$ 2,899,686
21	Building Fund (Bond Proceeds)	\$ 40,114,003	\$ 635,962	\$ 21,577,021		\$ 19,172,943
25	Developer Fees	\$ 4,546,461	\$ 1,781,581	\$ 5,483,017	\$ (197,808)	\$ 647,217
27	Redevelopment Agency	\$ 128,021	\$ 1,017,141	\$ -	\$ (901,500)	\$ 243,662
35	County School Facilities	\$ 4,095,538	\$ 2,994,407	\$ 2,994,546		\$ 4,095,399
40	Special Reserve Capital	\$ 5,457,300	\$ 72,110	\$ 3,340,686	\$ 1,000,000	\$ 3,188,724
41	Special Reserve Building	\$ 73,851,221	\$ 977,117	\$ 66,592,397	\$ 10,000,000	\$ 18,235,940
56	Debt Service	\$ 6,551,325	\$ 869	\$ 1,185,311	\$ 1,056,667	\$ 6,423,550
73-75	Foundation Scholarship	\$ 95,693	\$ 1,075	\$ 500	\$ -	\$ 96,268
	<b>TOTAL</b>	<b>\$ 202,652,133</b>	<b>\$ 302,152,891</b>	<b>\$ 370,568,879</b>	<b>\$ -</b>	<b>\$ 134,236,145</b>

## MULTI-YEAR PROJECTION

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with the insight and certainty in decisions to focus on growth and sustainability.

Base on the economic projections at this time and following the recommendation of zero COLA in the out-years, the table below shows the estimated revenue the district will receive in future years.

New Revenue from LCFF			
	2020-21	2021-22	2022-23
<b>Estimated COLA</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Estimated LCFF Revenue	\$ 229,181,974	\$ 229,030,624	\$ 228,949,128
Total New revenue	\$ 561,484	\$ (151,350)	\$ (81,496)

Even though the district will not receive new revenue, the multi-year projection includes the major expense increases each year. These increases include, step and column salary increases, 3% increase to the district's contribution to health & welfare, contribution increases to the employee retirement systems (CalSTRS & CalPERS), and the California Price Index (CPI) increase. The table below shows the expense increases for those areas in the next two years,

New Expenses			
	2020-21	2021-22	2022-23
Step & Col Increase	\$ 1,300,000	\$ 1,700,000	\$ 1,750,000
STRS	\$ (650,000)	\$ (122,000)	\$ 1,980,000
PERS	\$ 290,000	\$ 511,000	\$ 805,000
H&W	\$ 814,000	\$ 837,000	\$ 862,000
Services (Liability Insurance, Utilities, Legal)	\$ 1,500,000	\$ 300,000	\$ 150,000
New Teachers for Growth	\$ 576,000	\$ 90,000	\$ 90,000
COP Payment	\$ 1,877,000	\$ 3,130,000	
Matilda Torres HS Personnel	\$ 1,981,000		\$ 420,000
Matilda Torres HS Operating Budget	\$ 204,514	\$ 100,000	\$ 100,000
Madera TEC Personnel	\$ 498,000		
Madera TEC Operating Budget	\$ 100,000		
<b>Total</b>	<b>\$ 8,490,514</b>	<b>\$ 6,546,000</b>	<b>\$ 6,157,000</b>

## Future Years

1. Estimated COLA at 0%, No new Revenue
2. Major increases CalSTRS and CalPERS, Step/Column, H&W
3. Flat enrollment and ADA
4. Continue plans for 2 new K-8 schools

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most important, rigorous programs and high quality learning for our students.

**Honesty + Competency = Trust**





G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		228,620,490.43	0.00	228,620,490.43	229,181,974.00	0.00	229,181,974.00	0.2%
2) Federal Revenue	8100-8299		723,034.02	14,529,676.53	15,252,710.55	0.00	49,940,943.00	49,940,943.00	227.4%
3) Other State Revenue	8300-8599		5,856,822.22	16,230,830.24	22,087,652.46	3,801,963.00	16,867,730.00	20,669,693.00	-6.4%
4) Other Local Revenue	8600-8799		2,660,366.93	4,651,278.92	7,311,645.85	881,565.00	4,758,032.00	5,639,597.00	-22.9%
5) TOTAL, REVENUES			237,860,713.60	35,411,785.69	273,272,499.29	233,865,502.00	71,566,705.00	305,432,207.00	11.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		88,646,610.99	12,353,207.32	100,999,818.31	93,106,743.00	12,335,185.00	105,441,928.00	4.4%
2) Classified Salaries	2000-2999		26,604,227.62	5,819,923.69	32,424,151.31	29,785,231.00	6,191,003.00	35,976,234.00	11.0%
3) Employee Benefits	3000-3999		51,328,221.71	20,340,135.86	71,668,357.57	54,272,400.00	18,385,706.00	72,658,106.00	1.4%
4) Books and Supplies	4000-4999		7,671,074.61	4,960,044.41	12,631,119.02	12,614,878.00	42,900,780.00	55,515,658.00	339.5%
5) Services and Other Operating Expenditures	5000-5999		15,103,367.46	7,391,573.32	22,494,940.78	16,499,091.00	8,439,601.00	24,938,692.00	10.9%
6) Capital Outlay	6000-6999		3,545,919.60	1,867,682.48	5,413,602.08	1,933,847.00	2,995,839.00	4,929,686.00	-8.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		3,133,464.83	1,435,543.56	4,569,008.39	3,125,057.00	1,397,580.00	4,522,637.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,830,938.25)	961,805.30	(869,132.95)	(3,065,808.00)	2,576,924.00	(488,884.00)	-43.8%
9) TOTAL, EXPENDITURES			194,201,948.57	55,129,915.94	249,331,864.51	208,271,439.00	95,222,618.00	303,494,057.00	21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,658,765.03	(19,718,130.25)	23,940,634.78	25,594,063.00	(23,655,913.00)	1,938,150.00	-91.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		42,641.32	0.00	42,641.32	30,000.00	0.00	30,000.00	-29.6%
b) Transfers Out	7600-7629		11,000,000.00	0.00	11,000,000.00	1,876,597.00	0.00	1,876,597.00	-82.9%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		7,150.00	0.00	7,150.00	7,000.00	0.00	7,000.00	-2.1%
3) Contributions	8980-8999		(17,700,325.35)	17,700,325.35	0.00	(22,367,809.00)	22,367,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,664,834.03)	17,700,325.35	(10,964,508.68)	(24,221,406.00)	22,367,809.00	(1,853,597.00)	-83.1%

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>			14,993,931.00	(2,017,804.90)	12,976,126.10	1,372,657.00	(1,288,104.00)	84,553.00	-99.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,912,972.01	3,305,909.28	65,218,881.29	76,906,903.01	1,288,104.38	78,195,007.39	19.9%
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)			61,912,972.01	3,305,909.28	65,218,881.29	76,906,903.01	1,288,104.38	78,195,007.39	19.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,912,972.01	3,305,909.28	65,218,881.29	76,906,903.01	1,288,104.38	78,195,007.39	19.9%
2) Ending Balance, June 30 (E + F1e)			76,906,903.01	1,288,104.38	78,195,007.39	78,279,560.01	0.38	78,279,560.39	0.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	487,344.01	0.00	487,344.01	487,344.01	0.00	487,344.01	0.0%
Prepaid Items		9713	483,337.17	0.00	483,337.17	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,656,282.59	2,656,282.59	0.00	1.46	1.46	-100.0%
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	20,753,341.75	0.00	20,753,341.75	16,236,929.75	0.00	16,236,929.75	-21.8%
G.A.S.B 16 Vacation Accrual	0000	9780	743,914.00		743,914.00				
RRMA Carryover to meet 3% requireme	0000	9780	1,500,000.00		1,500,000.00				
Zimmerman Field	0000	9780	1,500,000.00		1,500,000.00				
Madera TEC - Start up cost	0000	9780	500,000.00		500,000.00				
Madera TEC - NMTC Loan	0000	9780	1,500,000.00		1,500,000.00				
Torres High School - Start up cost	0000	9780	2,140,000.00		2,140,000.00				
S&C Carryover	0000	9780	5,515,908.00		5,515,908.00				
Various Programs - Carryover	0000	9780	3,016,412.00		3,016,412.00				
Textbooks	1100	9780	4,337,107.75		4,337,107.75				
G.A.S.B. 16 Vacation Accrual	0000	9780				743,914.00		743,914.00	
Zimmerman Field	0000	9780				1,500,000.00		1,500,000.00	
Madera TEC - Start up Cost	0000	9780				500,000.00		500,000.00	
Madera TEC - NMTC Loan	0000	9780				1,500,000.00		1,500,000.00	
Torres High School -Start up Cost	0000	9780				2,140,000.00		2,140,000.00	

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
S&C Carryover	0000	9780				5,515,908.00		5,515,908.00	
Textbooks	1100	9780				4,337,107.75		4,337,107.75	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,810,170.44	0.00	7,810,170.44	9,161,329.62	0.00	9,161,329.62	17.3%
Unassigned/Unappropriated Amount		9790	47,347,709.64	(1,368,178.21)	45,979,531.43	52,368,956.63	(1.08)	52,368,955.55	13.9%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	68,332,551.67	3,683,142.87	72,015,694.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	29,836,649.40	3,462,660.23	33,299,309.63				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,626,097.59	0.00	1,626,097.59				
6) Stores		9320	487,344.01	0.00	487,344.01				
7) Prepaid Expenditures		9330	483,337.17	0.00	483,337.17				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			100,790,979.84	7,145,803.10	107,936,782.94				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	23,884,076.83	1,948,420.68	25,832,497.51				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	230,486.58	230,486.58				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,678,791.46	3,678,791.46				
6) TOTAL, LIABILITIES			23,884,076.83	5,857,698.72	29,741,775.55				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									



			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>Description</b>	<b>Resource Codes</b>	<b>Object Codes</b>							
(must agree with line F2) (G9 + H2) - (I6 + J2)			76,906,903.01	1,288,104.38	78,195,007.39				

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	184,059,477.00	0.00	184,059,477.00	186,318,105.00	0.00	186,318,105.00	1.2%
Education Protection Account State Aid - Current Year		8012	16,418,477.00	0.00	16,418,477.00	16,418,477.00	0.00	16,418,477.00	0.0%
State Aid - Prior Years		8019	(191,606.00)	0.00	(191,606.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	266,706.76	0.00	266,706.76	261,954.00	0.00	261,954.00	-1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	25,253,443.14	0.00	25,253,443.14	27,374,442.00	0.00	27,374,442.00	8.4%
Unsecured Roll Taxes		8042	941,399.45	0.00	941,399.45	898,815.00	0.00	898,815.00	-4.5%
Prior Years' Taxes		8043	12,539.62	0.00	12,539.62	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,091,260.35	0.00	1,091,260.35	1,000,000.00	0.00	1,000,000.00	-8.4%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(3,335,211.00)	0.00	(3,335,211.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	2,432,298.05	0.00	2,432,298.05	1,800,000.00	0.00	1,800,000.00	-26.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			230,283,995.37	0.00	230,283,995.37	230,736,582.00	0.00	230,736,582.00	0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,663,504.94)	0.00	(1,663,504.94)	(1,554,608.00)	0.00	(1,554,608.00)	-6.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			228,620,490.43	0.00	228,620,490.43	229,181,974.00	0.00	229,181,974.00	0.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,177,915.00	1,177,915.00	0.00	1,177,915.00	1,177,915.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,851,252.99	7,851,252.99		10,451,082.00	10,451,082.00	33.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,120,601.70	1,120,601.70		1,175,454.00	1,175,454.00	4.9%
Title III, Part A, Immigrant Student Program	4201	8290		1,753.51	1,753.51		53,954.00	53,954.00	2976.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		628,854.87	628,854.87		1,329,834.00	1,329,834.00	111.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		2,976,615.97	2,976,615.97		5,184,013.00	5,184,013.00	74.2%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		235,530.00	235,530.00		242,908.00	242,908.00	3.1%
All Other Federal Revenue	All Other	8290	723,034.02	537,152.49	1,260,186.51	0.00	30,325,783.00	30,325,783.00	2306.5%
TOTAL, FEDERAL REVENUE			723,034.02	14,529,676.53	15,252,710.55	0.00	49,940,943.00	49,940,943.00	227.4%
<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	770,963.00	0.00	770,963.00	770,963.00	0.00	770,963.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,235,481.98	1,321,319.22	4,556,801.20	2,961,000.00	972,356.00	3,933,356.00	-13.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,056,359.73	2,056,359.73		2,558,337.00	2,558,337.00	24.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		441,401.88	441,401.88		1,048,443.00	1,048,443.00	137.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,850,377.24	12,411,749.41	14,262,126.65	70,000.00	12,288,594.00	12,358,594.00	-13.3%
TOTAL, OTHER STATE REVENUE			5,856,822.22	16,230,830.24	22,087,652.46	3,801,963.00	16,867,730.00	20,669,693.00	-6.4%

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,230.27	0.00	1,230.27	5,000.00	0.00	5,000.00	306.4%
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	61,457.51	0.00	61,457.51	50,000.00	0.00	50,000.00	-18.6%
Interest		8660	1,360,865.17	0.00	1,360,865.17	200,000.00	0.00	200,000.00	-85.3%
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	368,853.50	0.00	368,853.50	266,000.00	0.00	266,000.00	-27.9%
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									



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	867,960.48	421,984.06	1,289,944.54	360,565.00	11,744.00	372,309.00	-71.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,229,294.86	4,229,294.86		4,746,288.00	4,746,288.00	12.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,660,366.93	4,651,278.92	7,311,645.85	881,565.00	4,758,032.00	5,639,597.00	-22.9%
TOTAL, REVENUES			237,860,713.60	35,411,785.69	273,272,499.29	233,865,502.00	71,566,705.00	305,432,207.00	11.8%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	69,416,204.33	8,981,909.76	78,398,114.09	71,105,304.00	8,666,624.00	79,771,928.00	1.8%
Certificated Pupil Support Salaries		1200	7,130,624.13	532,148.66	7,662,772.79	9,540,608.00	881,442.00	10,422,050.00	36.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,109,176.44	1,671,946.67	11,781,123.11	10,930,579.00	1,761,242.00	12,691,821.00	7.7%
Other Certificated Salaries		1900	1,990,606.09	1,167,202.23	3,157,808.32	1,530,252.00	1,025,877.00	2,556,129.00	-19.1%
TOTAL, CERTIFICATED SALARIES			88,646,610.99	12,353,207.32	100,999,818.31	93,106,743.00	12,335,185.00	105,441,928.00	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,326,272.01	2,586,941.27	4,913,213.28	2,423,864.00	2,834,781.00	5,258,645.00	7.0%
Classified Support Salaries		2200	9,549,052.73	2,485,219.15	12,034,271.88	11,703,942.00	2,579,629.00	14,283,571.00	18.7%
Classified Supervisors' and Administrators' Salaries		2300	2,276,532.25	164,079.00	2,440,611.25	2,496,162.00	164,281.00	2,660,443.00	9.0%
Clerical, Technical and Office Salaries		2400	9,722,197.75	335,707.58	10,057,905.33	9,897,173.00	421,881.00	10,319,054.00	2.6%
Other Classified Salaries		2900	2,730,172.88	247,976.69	2,978,149.57	3,264,090.00	190,431.00	3,454,521.00	16.0%
TOTAL, CLASSIFIED SALARIES			26,604,227.62	5,819,923.69	32,424,151.31	29,785,231.00	6,191,003.00	35,976,234.00	11.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,549,488.49	13,933,087.66	28,482,576.15	14,450,513.00	11,357,662.00	25,808,175.00	-9.4%
PERS		3201-3202	4,683,542.64	1,116,950.31	5,800,492.95	5,681,098.00	1,256,287.00	6,937,385.00	19.6%
OASDI/Medicare/Alternative		3301-3302	3,330,502.14	635,910.55	3,966,412.69	3,813,003.00	680,973.00	4,493,976.00	13.3%
Health and Welfare Benefits		3401-3402	24,219,153.67	4,103,649.23	28,322,802.90	26,356,514.00	4,571,965.00	30,928,479.00	9.2%
Unemployment Insurance		3501-3502	56,658.12	8,949.69	65,607.81	60,758.00	9,137.00	69,895.00	6.5%
Workers' Compensation		3601-3602	1,918,086.79	301,470.55	2,219,557.34	1,791,310.00	270,034.00	2,061,344.00	-7.1%
OPEB, Allocated		3701-3702	2,006,459.82	231,570.87	2,238,030.69	1,555,822.00	235,250.00	1,791,072.00	-20.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564,330.04	8,547.00	572,877.04	563,382.00	4,398.00	567,780.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			51,328,221.71	20,340,135.86	71,668,357.57	54,272,400.00	18,385,706.00	72,658,106.00	1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,471,548.53	1,618,088.61	4,089,637.14	2,937,618.00	1,725,370.00	4,662,988.00	14.0%
Books and Other Reference Materials		4200	27,932.39	128,444.95	156,377.34	77,979.00	155,221.00	233,200.00	49.1%
Materials and Supplies		4300	4,066,477.57	2,822,160.72	6,888,638.29	8,772,108.00	40,836,971.00	49,609,079.00	620.2%

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Noncapitalized Equipment		4400	1,105,116.12	391,350.13	1,496,466.25	827,173.00	183,218.00	1,010,391.00	-32.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,671,074.61	4,960,044.41	12,631,119.02	12,614,878.00	42,900,780.00	55,515,658.00	339.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	802,256.37	4,067,486.62	4,869,742.99	415,000.00	3,767,393.00	4,182,393.00	-14.1%
Travel and Conferences		5200	325,073.39	405,602.05	730,675.44	576,663.00	530,910.00	1,107,573.00	51.6%
Dues and Memberships		5300	54,710.71	17,473.50	72,184.21	59,781.00	18,000.00	77,781.00	7.8%
Insurance		5400 - 5450	1,144,649.03	0.00	1,144,649.03	1,362,129.00	0.00	1,362,129.00	19.0%
Operations and Housekeeping Services		5500	3,714,426.47	0.00	3,714,426.47	5,183,561.00	0.00	5,183,561.00	39.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,392,859.30	814,737.57	3,207,596.87	1,755,627.00	2,186,700.00	3,942,327.00	22.9%
Transfers of Direct Costs		5710	(403,061.32)	403,061.32	0.00	(465,730.00)	465,730.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(66,195.41)	0.00	(66,195.41)	(62,000.00)	0.00	(62,000.00)	-6.3%
Professional/Consulting Services and Operating Expenditures		5800	6,459,543.99	1,664,597.88	8,124,141.87	7,018,967.00	1,465,268.00	8,484,235.00	4.4%
Communications		5900	679,104.93	18,614.38	697,719.31	655,093.00	5,600.00	660,693.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,103,367.46	7,391,573.32	22,494,940.78	16,499,091.00	8,439,601.00	24,938,692.00	10.9%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	50,063.06	445,513.56	495,576.62	105,437.00	375,000.00	480,437.00	-3.1%
Buildings and Improvements of Buildings		6200	1,623,230.62	849,220.26	2,472,450.88	1,117,487.00	2,480,339.00	3,597,826.00	45.5%
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	1,570,751.19	540,178.36	2,110,929.55	678,423.00	75,000.00	753,423.00	-64.3%
Equipment Replacement		6500	301,874.73	32,770.30	334,645.03	32,500.00	65,500.00	98,000.00	-70.7%
TOTAL, CAPITAL OUTLAY			3,545,919.60	1,867,682.48	5,413,602.08	1,933,847.00	2,995,839.00	4,929,686.00	-8.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	(8,372.00)	0.00	(8,372.00)	0.00	0.00	0.00	-100.0%
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	2,750,798.00	1,435,543.56	4,186,341.56	2,734,017.00	1,397,580.00	4,131,597.00	-1.3%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	83,810.00	0.00	83,810.00	73,214.00	0.00	73,214.00	-12.6%
Other Debt Service - Principal		7439	307,228.83	0.00	307,228.83	317,826.00	0.00	317,826.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,133,464.83	1,435,543.56	4,569,008.39	3,125,057.00	1,397,580.00	4,522,637.00	-1.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(961,805.30)	961,805.30	0.00	(2,576,924.00)	2,576,924.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(869,132.95)	0.00	(869,132.95)	(488,884.00)	0.00	(488,884.00)	-43.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,830,938.25)	961,805.30	(869,132.95)	(3,065,808.00)	2,576,924.00	(488,884.00)	-43.8%
TOTAL, EXPENDITURES			194,201,948.57	55,129,915.94	249,331,864.51	208,271,439.00	95,222,618.00	303,494,057.00	21.7%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,641.32	0.00	42,641.32	30,000.00	0.00	30,000.00	-29.6%
(a) TOTAL, INTERFUND TRANSFERS IN			42,641.32	0.00	42,641.32	30,000.00	0.00	30,000.00	-29.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	11,000,000.00	0.00	11,000,000.00	0.00	0.00	0.00	-100.0%
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	1,876,597.00	0.00	1,876,597.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			11,000,000.00	0.00	11,000,000.00	1,876,597.00	0.00	1,876,597.00	-82.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	7,150.00	0.00	7,150.00	7,000.00	0.00	7,000.00	-2.1%
(d) TOTAL, USES			7,150.00	0.00	7,150.00	7,000.00	0.00	7,000.00	-2.1%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,700,325.35)	17,700,325.35	0.00	(22,367,809.00)	22,367,809.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,700,325.35)	17,700,325.35	0.00	(22,367,809.00)	22,367,809.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(28,664,834.03)	17,700,325.35	(10,964,508.68)	(24,221,406.00)	22,367,809.00	(1,853,597.00)	-83.1%

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	228,620,490.43	0.00	228,620,490.43	229,181,974.00	0.00	229,181,974.00	0.2%
2) Federal Revenue		8100-8299	723,034.02	14,529,676.53	15,252,710.55	0.00	49,940,943.00	49,940,943.00	227.4%
3) Other State Revenue		8300-8599	5,856,822.22	16,230,830.24	22,087,652.46	3,801,963.00	16,867,730.00	20,669,693.00	-6.4%
4) Other Local Revenue		8600-8799	2,660,366.93	4,651,278.92	7,311,645.85	881,565.00	4,758,032.00	5,639,597.00	-22.9%
5) TOTAL, REVENUES			237,860,713.60	35,411,785.69	273,272,499.29	233,865,502.00	71,566,705.00	305,432,207.00	11.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	109,899,146.91	35,742,444.98	145,641,591.89	114,006,020.00	70,801,063.00	184,807,083.00	26.9%
2) Instruction - Related Services	2000-2999		24,272,955.39	6,799,946.23	31,072,901.62	24,490,159.00	6,083,412.00	30,573,571.00	-1.6%
3) Pupil Services	3000-3999		19,510,520.77	3,274,787.45	22,785,308.22	26,442,842.00	4,205,028.00	30,647,870.00	34.5%
4) Ancillary Services	4000-4999		4,018,458.74	146,757.00	4,165,215.74	4,688,852.00	162,801.00	4,851,653.00	16.5%
5) Community Services	5000-5999		18,046.77	390.00	18,436.77	25,366.00	348.00	25,714.00	39.5%
6) Enterprise	6000-6999		205,060.83	0.00	205,060.83	287,232.00	0.00	287,232.00	40.1%
7) General Administration	7000-7999		13,988,163.94	1,164,720.63	15,152,884.57	13,735,886.00	2,690,037.00	16,425,923.00	8.4%
8) Plant Services	8000-8999		19,156,130.39	6,565,326.09	25,721,456.48	21,470,025.00	9,882,349.00	31,352,374.00	21.9%
9) Other Outgo	9000-9999		3,133,464.83	1,435,543.56	4,569,008.39	3,125,057.00	1,397,580.00	4,522,637.00	-1.0%
10) TOTAL, EXPENDITURES			194,201,948.57	55,129,915.94	249,331,864.51	208,271,439.00	95,222,618.00	303,494,057.00	21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,658,765.03	(19,718,130.25)	23,940,634.78	25,594,063.00	(23,655,913.00)	1,938,150.00	-91.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	42,641.32	0.00	42,641.32	30,000.00	0.00	30,000.00	-29.6%
b) Transfers Out		7600-7629	11,000,000.00	0.00	11,000,000.00	1,876,597.00	0.00	1,876,597.00	-82.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	7,150.00	0.00	7,150.00	7,000.00	0.00	7,000.00	-2.1%
3) Contributions		8980-8999	(17,700,325.35)	17,700,325.35	0.00	(22,367,809.00)	22,367,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,664,834.03)	17,700,325.35	(10,964,508.68)	(24,221,406.00)	22,367,809.00	(1,853,597.00)	-83.1%

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>			14,993,931.00	(2,017,804.90)	12,976,126.10	1,372,657.00	(1,288,104.00)	84,553.00	-99.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,912,972.01	3,305,909.28	65,218,881.29	76,906,903.01	1,288,104.38	78,195,007.39	19.9%
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)			61,912,972.01	3,305,909.28	65,218,881.29	76,906,903.01	1,288,104.38	78,195,007.39	19.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,912,972.01	3,305,909.28	65,218,881.29	76,906,903.01	1,288,104.38	78,195,007.39	19.9%
2) Ending Balance, June 30 (E + F1e)			76,906,903.01	1,288,104.38	78,195,007.39	78,279,560.01	0.38	78,279,560.39	0.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	487,344.01	0.00	487,344.01	487,344.01	0.00	487,344.01	0.0%
Prepaid Items		9713	483,337.17	0.00	483,337.17	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,656,282.59	2,656,282.59	0.00	1.46	1.46	-100.0%
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	20,753,341.75	0.00	20,753,341.75	16,236,929.75	0.00	16,236,929.75	-21.8%
G.A.S.B 16 Vacation Accrual	0000	9780	743,914.00		743,914.00				
RRMA Carryover to meet 3% requireme	0000	9780	1,500,000.00		1,500,000.00				
Zimmerman Field	0000	9780	1,500,000.00		1,500,000.00				
Madera TEC - Start up cost	0000	9780	500,000.00		500,000.00				
Madera TEC - NMTC Loan	0000	9780	1,500,000.00		1,500,000.00				
Torres High School - Start up cost	0000	9780	2,140,000.00		2,140,000.00				
S&C Carryover	0000	9780	5,515,908.00		5,515,908.00				
Various Programs - Carryover	0000	9780	3,016,412.00		3,016,412.00				
Textbooks	1100	9780	4,337,107.75		4,337,107.75				
G.A.S.B. 16 Vacation Accrual	0000	9780				743,914.00		743,914.00	
Zimmerman Field	0000	9780				1,500,000.00		1,500,000.00	
Madera TEC - Start up Cost	0000	9780				500,000.00		500,000.00	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Madera TEC - NMTC Loan	0000	9780				1,500,000.00		1,500,000.00	
Torres High School -Start up Cost	0000	9780				2,140,000.00		2,140,000.00	
S&C Carryover	0000	9780				5,515,908.00		5,515,908.00	
Textbooks	1100	9780				4,337,107.75		4,337,107.75	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,810,170.44	0.00	7,810,170.44	9,161,329.62	0.00	9,161,329.62	17.3%
Unassigned/Unappropriated Amount		9790	47,347,709.64	(1,368,178.21)	45,979,531.43	52,368,956.63	(1.08)	52,368,955.55	13.9%

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	723,439.71	0.00	-100.0%
5) TOTAL, REVENUES			723,439.71	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	243,472.69	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	403,845.63	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			647,318.32	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			76,121.39	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>			76,121.39	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	366,770.92	442,892.31	20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,770.92	442,892.31	20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366,770.92	442,892.31	20.8%
2) Ending Balance, June 30 (E + F1e)			442,892.31	442,892.31	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	442,892.31	442,892.31	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	442,892.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			442,892.31		
<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 Revenues		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)			442,892.31		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	723,439.71	0.00	-100.0%
<b>TOTAL, REVENUES</b>			723,439.71	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	243,472.69	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			243,472.69	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	403,845.63	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			403,845.63	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			647,318.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			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	289,130.00	289,130.00	0.0%
3) Other State Revenue		8300-8599	1,141,652.00	1,085,654.00	-4.9%
4) Other Local Revenue		8600-8799	88,859.05	120,000.00	35.0%
5) TOTAL, REVENUES			1,519,641.05	1,494,784.00	-1.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	576,464.82	555,828.00	-3.6%
2) Classified Salaries		2000-2999	263,712.43	269,049.00	2.0%
3) Employee Benefits		3000-3999	347,772.15	363,027.00	4.4%
4) Books and Supplies		4000-4999	25,440.46	383,654.00	1408.0%
5) Services and Other Operating Expenditures		5000-5999	309,784.11	79,431.00	-74.4%
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	2,603.82	5,128.00	96.9%
9) TOTAL, EXPENDITURES			1,525,777.79	1,656,117.00	8.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,136.74)	(161,333.00)	2529.0%
<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>			(6,136.74)	(161,333.00)	2529.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,470.30	163,333.56	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,470.30	163,333.56	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,470.30	163,333.56	-3.6%
2) Ending Balance, June 30 (E + F1e)			163,333.56	2,000.56	-98.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	4,823.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	158,213.14	0.68	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.42	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,702.58)	(0.54)	-100.0%

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	124,026.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	305,212.21		
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	4,823.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			436,061.52		
<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	14,877.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	257,850.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			272,727.96		
<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)			163,333.56		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>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	289,130.00	289,130.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			289,130.00	289,130.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	16,241.00	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,019,163.00	1,019,163.00	0.0%
All Other State Revenue	All Other	8590	106,248.00	66,491.00	-37.4%
<b>TOTAL, OTHER STATE REVENUE</b>			1,141,652.00	1,085,654.00	-4.9%

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	3,051.27	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	85,796.04	10,000.00	-88.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11.74	110,000.00	936867.6%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>88,859.05</b>	<b>120,000.00</b>	<b>35.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,519,641.05</b>	<b>1,494,784.00</b>	<b>-1.6%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	436,156.70	428,203.00	-1.8%
Certificated Pupil Support Salaries		1200	3,476.80	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	128,022.52	127,625.00	-0.3%
Other Certificated Salaries		1900	8,808.80	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>576,464.82</b>	<b>555,828.00</b>	<b>-3.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	26,404.25	68,638.00	160.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,899.87	186,035.00	-16.2%
Other Classified Salaries		2900	15,408.31	14,376.00	-6.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>263,712.43</b>	<b>269,049.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	142,120.18	130,416.00	-8.2%
PERS		3201-3202	43,625.89	49,633.00	13.8%
OASDI/Medicare/Alternative		3301-3302	31,587.67	38,576.00	22.1%
Health and Welfare Benefits		3401-3402	104,966.65	124,055.00	18.2%
Unemployment Insurance		3501-3502	417.92	411.00	-1.7%
Workers' Compensation		3601-3602	14,110.44	12,126.00	-14.1%
OPEB, Allocated		3701-3702	10,943.40	7,810.00	-28.6%
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>347,772.15</b>	<b>363,027.00</b>	<b>4.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,120.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,197.62	380,534.00	1614.3%
Noncapitalized Equipment		4400	3,242.84	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>25,440.46</b>	<b>383,654.00</b>	<b>1408.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,391.09	11,290.00	20.2%
Dues and Memberships		5300	1,320.00	0.00	-100.0%
Insurance		5400-5450	2,640.30	2,641.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	254,125.74	52,000.00	-79.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,586.80	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	40,720.18	13,500.00	-66.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>309,784.11</b>	<b>79,431.00</b>	<b>-74.4%</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>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,603.82	5,128.00	96.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			2,603.82	5,128.00	96.9%
<b>TOTAL, EXPENDITURES</b>			1,525,777.79	1,656,117.00	8.5%

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

Description	Function Codes	Object Codes	2019-20 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	289,130.00	289,130.00	0.0%
3) Other State Revenue		8300-8599	1,141,652.00	1,085,654.00	-4.9%
4) Other Local Revenue		8600-8799	88,859.05	120,000.00	35.0%
5) TOTAL, REVENUES			1,519,641.05	1,494,784.00	-1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		645,041.60	994,266.00	54.1%
2) Instruction - Related Services	2000-2999		558,587.02	471,390.00	-15.6%
3) Pupil Services	3000-3999		3,847.91	73,000.00	1797.1%
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		2,603.82	5,128.00	96.9%
8) Plant Services	8000-8999		315,697.44	112,333.00	-64.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,525,777.79	1,656,117.00	8.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,136.74)	(161,333.00)	2529.0%
<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>			(6,136.74)	(161,333.00)	2529.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,470.30	163,333.56	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,470.30	163,333.56	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,470.30	163,333.56	-3.6%
2) Ending Balance, June 30 (E + F1e)			163,333.56	2,000.56	-98.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	4,823.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	158,213.14	0.68	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.42	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,702.58)	(0.54)	-100.0%

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	2,719,498.26	3,347,276.00	23.1%
4) Other Local Revenue		8600-8799	8,494.05	0.00	-100.0%
5) TOTAL, REVENUES			2,727,992.31	3,347,276.00	22.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	805,856.07	850,398.00	5.5%
2) Classified Salaries		2000-2999	693,690.21	749,729.00	8.1%
3) Employee Benefits		3000-3999	694,085.12	780,990.00	12.5%
4) Books and Supplies		4000-4999	282,357.69	1,199,326.00	324.8%
5) Services and Other Operating Expenditures		5000-5999	83,719.45	62,600.00	-25.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	129,320.72	135,756.00	5.0%
9) TOTAL, EXPENDITURES			2,689,029.26	3,778,799.00	40.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,963.05	(431,523.00)	-1207.5%
<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	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>			38,963.05	(431,523.00)	-1207.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,560.30	431,523.35	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,560.30	431,523.35	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,560.30	431,523.35	9.9%
2) Ending Balance, June 30 (E + F1e)			431,523.35	0.35	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	431,523.35	0.35	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	600,538.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	284,763.69		
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			885,301.88		
<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	77,448.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,602.85		
4) Current Loans		9640			
5) Unearned Revenue		9650	360,727.09		
6) TOTAL, LIABILITIES			453,778.53		
<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)			431,523.35		

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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,628,686.90	2,911,951.00	10.8%
All Other State Revenue	All Other	8590	90,811.36	435,325.00	379.4%
<b>TOTAL, OTHER STATE REVENUE</b>			2,719,498.26	3,347,276.00	23.1%
<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	8,494.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			8,494.05	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,727,992.31	3,347,276.00	22.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	701,635.38	714,857.00	1.9%
Certificated Pupil Support Salaries		1200	30,644.72	29,837.00	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	73,575.97	105,704.00	43.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>805,856.07</b>	<b>850,398.00</b>	<b>5.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	555,313.72	605,897.00	9.1%
Classified Support Salaries		2200	17,278.06	17,268.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	85,947.10	85,018.00	-1.1%
Other Classified Salaries		2900	35,151.33	41,546.00	18.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>693,690.21</b>	<b>749,729.00</b>	<b>8.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	185,532.94	208,502.00	12.4%
PERS		3201-3202	81,807.89	84,217.00	2.9%
OASDI/Medicare/Alternative		3301-3302	72,068.30	76,573.00	6.3%
Health and Welfare Benefits		3401-3402	309,212.70	366,686.00	18.6%
Unemployment Insurance		3501-3502	741.52	793.00	6.9%
Workers' Compensation		3601-3602	25,052.82	23,418.00	-6.5%
OPEB, Allocated		3701-3702	19,668.95	20,801.00	5.8%
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>694,085.12</b>	<b>780,990.00</b>	<b>12.5%</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	4,911.67	25,000.00	409.0%
Materials and Supplies		4300	244,854.62	1,158,376.00	373.1%
Noncapitalized Equipment		4400	32,591.40	15,950.00	-51.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>282,357.69</b>	<b>1,199,326.00</b>	<b>324.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,379.99	8,000.00	8.4%
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	31,236.50	21,000.00	-32.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,118.36	16,000.00	-16.3%
Professional/Consulting Services and Operating Expenditures		5800	25,984.60	17,500.00	-32.7%
Communications		5900	0.00	100.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>83,719.45</b>	<b>62,600.00</b>	<b>-25.2%</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	129,320.72	135,756.00	5.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>129,320.72</b>	<b>135,756.00</b>	<b>5.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,689,029.26</b>	<b>3,778,799.00</b>	<b>40.5%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			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	2,719,498.26	3,347,276.00	23.1%
4) Other Local Revenue		8600-8799	8,494.05	0.00	-100.0%
5) TOTAL, REVENUES			2,727,992.31	3,347,276.00	22.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,150,316.43	3,148,924.00	46.4%
2) Instruction - Related Services	2000-2999		298,300.58	394,770.00	32.3%
3) Pupil Services	3000-3999		46,410.64	43,963.00	-5.3%
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		129,320.72	135,756.00	5.0%
8) Plant Services	8000-8999		64,680.89	55,386.00	-14.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,689,029.26	3,778,799.00	40.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			38,963.05	(431,523.00)	-1207.5%
<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	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>			38,963.05	(431,523.00)	-1207.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,560.30	431,523.35	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,560.30	431,523.35	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,560.30	431,523.35	9.9%
2) Ending Balance, June 30 (E + F1e)			431,523.35	0.35	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	431,523.35	0.35	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,283,197.83	13,595,376.00	-11.0%
3) Other State Revenue		8300-8599	1,034,589.77	959,304.00	-7.3%
4) Other Local Revenue		8600-8799	111,269.94	103,550.00	-6.9%
5) TOTAL, REVENUES			16,429,057.54	14,658,230.00	-10.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,715,557.53	3,750,211.00	0.9%
3) Employee Benefits		3000-3999	2,307,116.75	2,556,389.00	10.8%
4) Books and Supplies		4000-4999	7,964,048.02	7,179,411.00	-9.9%
5) Services and Other Operating Expenditures		5000-5999	414,995.85	382,388.00	-7.9%
6) Capital Outlay		6000-6999	55,334.44	441,831.00	698.5%
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	737,208.41	348,000.00	-52.8%
9) TOTAL, EXPENDITURES			15,194,261.00	14,658,230.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,234,796.54	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>			1,234,796.54	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,664,889.87	2,899,686.41	74.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,664,889.87	2,899,686.41	74.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,664,889.87	2,899,686.41	74.2%
2) Ending Balance, June 30 (E + F1e)			2,899,686.41	2,899,686.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	555,110.16	555,110.16	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,341,436.25	2,341,436.25	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	818,442.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,140.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	110.03		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,045,367.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	226,252.87		
6) Stores		9320	555,110.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,648,422.90		
<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	306,092.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,352,644.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	90,000.00		
6) TOTAL, LIABILITIES			1,748,736.49		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,899,686.41		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	15,283,197.83	13,595,376.00	-11.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,283,197.83</b>	<b>13,595,376.00</b>	<b>-11.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,034,589.77	959,304.00	-7.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,034,589.77</b>	<b>959,304.00</b>	<b>-7.3%</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	57,897.31	81,050.00	40.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,115.05	10,000.00	-67.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,257.58	12,500.00	-43.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>111,269.94</b>	<b>103,550.00</b>	<b>-6.9%</b>
<b>TOTAL, REVENUES</b>			<b>16,429,057.54</b>	<b>14,658,230.00</b>	<b>-10.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,131,984.54	3,032,404.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	382,821.03	469,179.00	22.6%
Clerical, Technical and Office Salaries		2400	200,751.96	248,628.00	23.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,715,557.53	3,750,211.00	0.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	633,601.89	694,135.00	9.6%
OASDI/Medicare/Alternative		3301-3302	277,618.66	281,689.00	1.5%
Health and Welfare Benefits		3401-3402	1,272,893.32	1,462,402.00	14.9%
Unemployment Insurance		3501-3502	1,807.90	1,839.00	1.7%
Workers' Compensation		3601-3602	61,453.47	54,313.00	-11.6%
OPEB, Allocated		3701-3702	48,369.53	48,748.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,371.98	13,263.00	16.6%
TOTAL, EMPLOYEE BENEFITS			2,307,116.75	2,556,389.00	10.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	463,590.34	611,800.00	32.0%
Noncapitalized Equipment		4400	10,459.76	35,000.00	234.6%
Food		4700	7,489,997.92	6,532,611.00	-12.8%
TOTAL, BOOKS AND SUPPLIES			7,964,048.02	7,179,411.00	-9.9%

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	6,480.20	9,500.00	46.6%
Dues and Memberships		5300	2,860.27	3,000.00	4.9%
Insurance		5400-5450	13,133.21	13,500.00	2.8%
Operations and Housekeeping Services		5500	123,651.42	99,000.00	-19.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,656.90	84,300.00	-17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	45,490.25	46,000.00	1.1%
Professional/Consulting Services and Operating Expenditures		5800	120,427.01	126,388.00	4.9%
Communications		5900	296.59	700.00	136.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			414,995.85	382,388.00	-7.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	55,334.44	441,831.00	698.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,334.44	441,831.00	698.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	737,208.41	348,000.00	-52.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			737,208.41	348,000.00	-52.8%
TOTAL, EXPENDITURES			15,194,261.00	14,658,230.00	-3.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	15,283,197.83	13,595,376.00	-11.0%
3) Other State Revenue		8300-8599	1,034,589.77	959,304.00	-7.3%
4) Other Local Revenue		8600-8799	111,269.94	103,550.00	-6.9%
5) TOTAL, REVENUES			16,429,057.54	14,658,230.00	-10.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,072,732.43	13,954,405.00	-0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		737,208.41	348,000.00	-52.8%
8) Plant Services	8000-8999		384,320.16	355,825.00	-7.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,194,261.00	14,658,230.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,234,796.54	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>			1,234,796.54	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,664,889.87	2,899,686.41	74.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,664,889.87	2,899,686.41	74.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,664,889.87	2,899,686.41	74.2%
2) Ending Balance, June 30 (E + F1e)			2,899,686.41	2,899,686.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	555,110.16	555,110.16	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,341,436.25	2,341,436.25	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%



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	630,197.36	50,000.00	-92.1%
5) TOTAL, REVENUES			630,197.36	50,000.00	-92.1%
<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	4,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	21,573,021.26	19,172,943.00	-11.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,577,021.26	19,172,943.00	-11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,946,823.90)	(19,122,943.00)	-8.7%
<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	5,764.27	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,764.27	0.00	-100.0%

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>			(20,941,059.63)	(19,122,943.00)	-8.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,114,002.53	19,172,942.90	-52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,114,002.53	19,172,942.90	-52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,114,002.53	19,172,942.90	-52.2%
2) Ending Balance, June 30 (E + F1e)			19,172,942.90	49,999.90	-99.7%
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	19,172,942.90	49,999.90	-99.7%
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	22,239,190.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			22,239,190.59		
<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	3,066,247.69		
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			3,066,247.69		
<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)			19,172,942.90		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	630,197.36	50,000.00	-92.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			630,197.36	50,000.00	-92.1%
TOTAL, REVENUES			630,197.36	50,000.00	-92.1%

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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	104,798.88	6,060.00	-94.2%
Buildings and Improvements of Buildings		6200	21,468,222.38	17,884,449.00	-16.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	1,282,434.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			21,573,021.26	19,172,943.00	-11.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			21,577,021.26	19,172,943.00	-11.1%

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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	5,764.27	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			5,764.27	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			5,764.27	0.00	-100.0%



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	630,197.36	50,000.00	-92.1%
5) TOTAL, REVENUES			630,197.36	50,000.00	-92.1%
<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		21,577,021.26	19,172,943.00	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,577,021.26	19,172,943.00	-11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(20,946,823.90)	(19,122,943.00)	-8.7%
<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	5,764.27	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,764.27	0.00	-100.0%

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>			(20,941,059.63)	(19,122,943.00)	-8.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,114,002.53	19,172,942.90	-52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,114,002.53	19,172,942.90	-52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,114,002.53	19,172,942.90	-52.2%
2) Ending Balance, June 30 (E + F1e)			19,172,942.90	49,999.90	-99.7%
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	19,172,942.90	49,999.90	-99.7%
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%

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	2,798,722.02	1,921,000.00	-31.4%
5) TOTAL, REVENUES			2,798,722.02	1,921,000.00	-31.4%
<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	9,550.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,473,466.94	505,750.00	-90.8%
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			5,483,016.94	505,750.00	-90.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,684,294.92)	1,415,250.00	-152.7%
<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	1,099,308.32	1,214,163.00	10.4%
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			(1,099,308.32)	(1,214,163.00)	10.4%

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>			(3,783,603.24)	201,087.00	-105.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,674,481.55	890,878.31	-80.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,674,481.55	890,878.31	-80.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,674,481.55	890,878.31	-80.9%
2) Ending Balance, June 30 (E + F1e)			890,878.31	1,091,965.31	22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	890,878.31	1,091,965.31	22.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,386,010.76		
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			2,386,010.76		
<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	993,058.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	502,074.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,495,132.45		
<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)			890,878.31		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,010,364.59	900,000.00	-10.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	64,753.65	21,000.00	-67.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,723,603.78	1,000,000.00	-42.0%
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>			2,798,722.02	1,921,000.00	-31.4%
<b>TOTAL, REVENUES</b>			2,798,722.02	1,921,000.00	-31.4%

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

Description	Resource Codes	Object Codes	2019-20 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	9,550.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,550.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,573.64	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,601,811.56	177,543.00	-95.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,869,081.74	328,207.00	-82.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,473,466.94	505,750.00	-90.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,483,016.94	505,750.00	-90.8%



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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,099,308.32	1,214,163.00	10.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,099,308.32	1,214,163.00	10.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,099,308.32)	(1,214,163.00)	10.4%

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	2,798,722.02	1,921,000.00	-31.4%
5) TOTAL, REVENUES			2,798,722.02	1,921,000.00	-31.4%
<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		9,550.00	0.00	-100.0%
8) Plant Services	8000-8999		5,473,466.94	505,750.00	-90.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,483,016.94	505,750.00	-90.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,684,294.92)	1,415,250.00	-152.7%
<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	1,099,308.32	1,214,163.00	10.4%
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			(1,099,308.32)	(1,214,163.00)	10.4%

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>			(3,783,603.24)	201,087.00	-105.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,674,481.55	890,878.31	-80.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,674,481.55	890,878.31	-80.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,674,481.55	890,878.31	-80.9%
2) Ending Balance, June 30 (E + F1e)			890,878.31	1,091,965.31	22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	890,878.31	1,091,965.31	22.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	2,904,771.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	89,636.31	25,000.00	-72.1%
5) TOTAL, REVENUES			2,994,407.31	25,000.00	-99.2%
<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	2,994,546.06	4,114,420.00	37.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,994,546.06	4,114,420.00	37.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(138.75)	(4,089,420.00)	2947229.7%
<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>			(138.75)	(4,089,420.00)	2947229.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,095,538.06	4,095,399.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,095,538.06	4,095,399.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,095,538.06	4,095,399.31	0.0%
2) Ending Balance, June 30 (E + F1e)			4,095,399.31	5,979.31	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,838,682.39	5,000.39	-99.9%
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	256,716.92	978.92	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,713,500.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,713,500.05		
<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	618,100.74		
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			618,100.74		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,095,399.31		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	2,904,771.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,904,771.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	89,636.31	25,000.00	-72.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,636.31	25,000.00	-72.1%
TOTAL, REVENUES			2,994,407.31	25,000.00	-99.2%

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	2,153,213.18	3,098,446.00	43.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	841,332.88	1,015,974.00	20.8%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			2,994,546.06	4,114,420.00	37.4%
<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>			2,994,546.06	4,114,420.00	37.4%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<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	2,904,771.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	89,636.31	25,000.00	-72.1%
5) TOTAL, REVENUES			2,994,407.31	25,000.00	-99.2%
<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		2,994,546.06	4,114,420.00	37.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,994,546.06	4,114,420.00	37.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(138.75)	(4,089,420.00)	2947229.7%
<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>			(138.75)	(4,089,420.00)	2947229.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,095,538.06	4,095,399.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,095,538.06	4,095,399.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,095,538.06	4,095,399.31	0.0%
2) Ending Balance, June 30 (E + F1e)			4,095,399.31	5,979.31	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,838,682.39	5,000.39	-99.9%
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	256,716.92	978.92	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,049,226.46	250,000.00	-76.2%
5) TOTAL, REVENUES			1,049,226.46	250,000.00	-76.2%
<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	63,198.50	4,365.00	-93.1%
6) Capital Outlay		6000-6999	69,869,884.99	14,290,760.00	-79.5%
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			69,933,083.49	14,295,125.00	-79.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(68,883,857.03)	(14,045,125.00)	-79.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	0.00	-100.0%
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			11,000,000.00	0.00	-100.0%

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>			(57,883,857.03)	(14,045,125.00)	-75.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,308,520.42	21,424,663.39	-73.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,308,520.42	21,424,663.39	-73.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,308,520.42	21,424,663.39	-73.0%
2) Ending Balance, June 30 (E + F1e)			21,424,663.39	7,379,538.39	-65.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,258,016.23	4,430,580.23	-52.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,166,647.16	2,948,958.16	-75.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,681,356.46		
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	4,233.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,685,590.17		
<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	8,260,926.78		
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			8,260,926.78		
<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)			21,424,663.39		



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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,049,226.46	250,000.00	-76.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,049,226.46	250,000.00	-76.2%
TOTAL, REVENUES			1,049,226.46	250,000.00	-76.2%

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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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	22,470.18	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,728.32	4,365.00	-89.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>63,198.50</b>	<b>4,365.00</b>	<b>-93.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,319,026.32	807,765.00	-38.8%
Buildings and Improvements of Buildings		6200	68,517,815.50	11,842,223.00	-82.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,043.17	1,598,443.00	4737.4%
Equipment Replacement		6500	0.00	42,329.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>69,869,884.99</b>	<b>14,290,760.00</b>	<b>-79.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>69,933,083.49</b>	<b>14,295,125.00</b>	<b>-79.6%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	11,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,000,000.00	0.00	-100.0%
<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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			11,000,000.00	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,049,226.46	250,000.00	-76.2%
5) TOTAL, REVENUES			1,049,226.46	250,000.00	-76.2%
<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		69,933,083.49	14,295,125.00	-79.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,933,083.49	14,295,125.00	-79.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(68,883,857.03)	(14,045,125.00)	-79.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	0.00	-100.0%
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			11,000,000.00	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

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>			(57,883,857.03)	(14,045,125.00)	-75.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,308,520.42	21,424,663.39	-73.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,308,520.42	21,424,663.39	-73.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,308,520.42	21,424,663.39	-73.0%
2) Ending Balance, June 30 (E + F1e)			21,424,663.39	7,379,538.39	-65.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,258,016.23	4,430,580.23	-52.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,166,647.16	2,948,958.16	-75.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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	92,247.02	91,327.15	-1.0%
4) Other Local Revenue		8600-8799	11,876,338.77	11,949,016.59	0.6%
5) TOTAL, REVENUES			11,968,585.79	12,040,343.74	0.6%
<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	11,161,649.35	12,851,725.03	15.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,161,649.35	12,851,725.03	15.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			806,936.44	(811,381.29)	-200.6%
<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>			806,936.44	(811,381.29)	-200.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,700,356.45	11,507,292.89	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,700,356.45	11,507,292.89	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,700,356.45	11,507,292.89	7.5%
2) Ending Balance, June 30 (E + F1e)			11,507,292.89	10,695,911.60	-7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,507,292.89	10,695,911.60	-7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	11,507,292.89		
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			11,507,292.89		
<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)			11,507,292.89		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	92,247.02	91,327.15	-1.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			92,247.02	91,327.15	-1.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,131,162.37	11,293,671.00	1.5%
Unsecured Roll		8612	428,787.66	655,345.59	52.8%
Prior Years' Taxes		8613	504.85	0.00	-100.0%
Supplemental Taxes		8614	232,248.89	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	83,635.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,876,338.77	11,949,016.59	0.6%
<b>TOTAL, REVENUES</b>			11,968,585.79	12,040,343.74	0.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,704,020.70	6,995,485.60	22.6%
Bond Interest and Other Service Charges		7434	5,457,628.65	5,856,239.43	7.3%
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>11,161,649.35</b>	<b>12,851,725.03</b>	<b>15.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,161,649.35</b>	<b>12,851,725.03</b>	<b>15.1%</b>

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

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

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	92,247.02	91,327.15	-1.0%
4) Other Local Revenue		8600-8799	11,876,338.77	11,949,016.59	0.6%
5) TOTAL, REVENUES			11,968,585.79	12,040,343.74	0.6%
<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	11,161,649.35	12,851,725.03	15.1%
10) TOTAL, EXPENDITURES			11,161,649.35	12,851,725.03	15.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			806,936.44	(811,381.29)	-200.6%
<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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

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>			806,936.44	(811,381.29)	-200.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,700,356.45	11,507,292.89	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,700,356.45	11,507,292.89	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,700,356.45	11,507,292.89	7.5%
2) Ending Balance, June 30 (E + F1e)			11,507,292.89	10,695,911.60	-7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,507,292.89	10,695,911.60	-7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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>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	869.02	1,000.00	15.1%
5) TOTAL, REVENUES			869.02	1,000.00	15.1%
<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	1,185,310.81	3,060,760.00	158.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,185,310.81	3,060,760.00	158.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,184,441.79)	(3,059,760.00)	158.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,056,667.00	3,060,760.00	189.7%
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			1,056,667.00	3,060,760.00	189.7%



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>			(127,774.79)	1,000.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,551,324.79	6,423,550.00	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,551,324.79	6,423,550.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,551,324.79	6,423,550.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			6,423,550.00	6,424,550.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,423,550.00	6,424,550.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	122,464.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	5,799,012.00		
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	502,074.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,423,550.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,423,550.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	869.02	1,000.00	15.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			869.02	1,000.00	15.1%
TOTAL, REVENUES			869.02	1,000.00	15.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	505,310.81	2,355,760.00	366.2%
Other Debt Service - Principal		7439	680,000.00	705,000.00	3.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,185,310.81	3,060,760.00	158.2%
TOTAL, EXPENDITURES			1,185,310.81	3,060,760.00	158.2%

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	1,056,667.00	3,060,760.00	189.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,056,667.00	3,060,760.00	189.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,056,667.00	3,060,760.00	189.7%

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	869.02	1,000.00	15.1%
5) TOTAL, REVENUES			869.02	1,000.00	15.1%
<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	1,185,310.81	3,060,760.00	158.2%
10) TOTAL, EXPENDITURES			1,185,310.81	3,060,760.00	158.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,184,441.79)	(3,059,760.00)	158.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,056,667.00	3,060,760.00	189.7%
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			1,056,667.00	3,060,760.00	189.7%

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>			(127,774.79)	1,000.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,551,324.79	6,423,550.00	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,551,324.79	6,423,550.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,551,324.79	6,423,550.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			6,423,550.00	6,424,550.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,423,550.00	6,424,550.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,074.97	300.00	-72.1%
5) TOTAL, REVENUES			1,074.97	300.00	-72.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	500.00	91,578.00	18215.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			500.00	91,578.00	18215.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			574.97	(91,278.00)	-15975.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			574.97	(91,278.00)	-15975.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	95,693.38	96,268.35	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,693.38	96,268.35	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			95,693.38	96,268.35	0.6%
2) Ending Net Position, June 30 (E + F1e)			96,268.35	4,990.35	-94.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	96,268.35	4,990.35	-94.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	96,268.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,487.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			97,755.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,487.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,487.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			96,268.35		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,074.97	300.00	-72.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,074.97	300.00	-72.1%
<b>TOTAL, REVENUES</b>			1,074.97	300.00	-72.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	91,578.00	18215.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			500.00	91,578.00	18215.6%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			500.00	91,578.00	18215.6%

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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,074.97	300.00	-72.1%
5) TOTAL, REVENUES			1,074.97	300.00	-72.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		500.00	91,578.00	18215.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			500.00	91,578.00	18215.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			574.97	(91,278.00)	-15975.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			574.97	(91,278.00)	-15975.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	95,693.38	96,268.35	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,693.38	96,268.35	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			95,693.38	96,268.35	0.6%
2) Ending Net Position, June 30 (E + F1e)			96,268.35	4,990.35	-94.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	96,268.35	4,990.35	-94.8%
c) Unrestricted Net Position		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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,146.84	19,147.04	19,146.84	19,182.69	19,182.69	19,182.69
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,146.84	19,147.04	19,146.84	19,182.69	19,182.69	19,182.69
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	222.81	222.81	222.81	222.81	222.81	222.81
d. Special Education Extended Year	12.39	12.39	12.39	12.39	12.39	12.39
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	235.20	235.20	235.20	235.20	235.20	235.20
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,382.04	19,382.24	19,382.04	19,417.89	19,417.89	19,417.89
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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>						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	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	13,763,332.16	0.00	13,763,332.16	0.00	0.00	13,763,332.16
Work in Progress	148,640,116.51		148,640,116.51	0.00	0.00	148,640,116.51
Total capital assets not being depreciated	162,403,448.67	0.00	162,403,448.67	0.00	0.00	162,403,448.67
Capital assets being depreciated:						
Land Improvements	21,534,697.42		21,534,697.42	0.00	0.00	21,534,697.42
Buildings	241,413,246.88		241,413,246.88	0.00	0.00	241,413,246.88
Equipment	34,358,953.09		34,358,953.09	0.00	0.00	34,358,953.09
Total capital assets being depreciated	297,306,897.39	0.00	297,306,897.39	0.00	0.00	297,306,897.39
Accumulated Depreciation for:						
Land Improvements	(8,029,725.95)		(8,029,725.95)	0.00	0.00	(8,029,725.95)
Buildings	(83,076,123.91)		(83,076,123.91)	0.00	0.00	(83,076,123.91)
Equipment	(22,779,151.71)		(22,779,151.71)	0.00	0.00	(22,779,151.71)
Total accumulated depreciation	(113,885,001.57)	0.00	(113,885,001.57)	0.00	0.00	(113,885,001.57)
Total capital assets being depreciated, net	183,421,895.82	0.00	183,421,895.82	0.00	0.00	183,421,895.82
Governmental activity capital assets, net	345,825,344.49	0.00	345,825,344.49	0.00	0.00	345,825,344.49
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00	0.00	0.00	0.00
Work in Progress			0.00	0.00	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	0.00	0.00
Buildings			0.00	0.00	0.00	0.00
Equipment			0.00	0.00	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	0.00	0.00
Buildings			0.00	0.00	0.00	0.00
Equipment			0.00	0.00	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 Actuals  
FINANCIAL REPORTS  
2019-20 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.44%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$140,858,995.90
	Appropriations Subject to Limit	\$140,858,995.90
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.12%
	Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 2020

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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

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

For County Office of Education:

Julie DeWall  
Name  
Assistant Director Business Services  
Title  
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Telephone  
Jdewall@mcocosos.org  
E-mail Address

For School District:

Arelis Garcia  
Name  
Chief Financial Officer  
Title  
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arelisgarcia@maderausd.org  
E-mail Address

2019-20 Unaudited Actuals

## SUMMARY SHEET

ALL FUNDS

## SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

AWARD	FN 01	FN 11	FN 12	GRAND TOTAL
1) Prior Year Carryover	4,012,999.93	-	223,993.45	4,236,993.38
2) A. Current Year Award	19,517,338.68	289,130.00	3,061,951.00	22,868,419.68
B. (Federal) Transferability (NCLB)	-	-	-	-
B. Other adjustments	-	-	(313,733.10)	(313,733.10)
C. (Fed) Other adjustments	-	-	-	-
C/D. Adj Current Yr Award	-	-	-	-
(sum lines 2a thru 2c)	19,517,338.68	289,130.00	2,748,217.90	22,554,686.58
3) Required Matching Funds Other	-	-	-	-
4) Total Available Award	-	-	-	-
(sum lines 1,2e,3	23,530,338.61	289,130.00	2,972,211.35	26,791,679.96
*Check 4 from all sheets	23,530,338.61	289,130.00	2,972,211.35	26,791,679.96
REVENUES				
5) Unearned Revenue Deferred from Prior Year	524,016.46	-	223,993.45	748,009.91
6) Cash Received in Current Year	18,534,190.54	192,565.00	2,466,995.51	21,193,751.05
7) Contributed Matching Funds	-	-	-	-
8) Total Available (sum lines 5, 6, & 7)	19,058,207.00	192,565.00	2,690,988.96	21,941,760.96
*Check 8) from all sheets	19,058,207.00	192,565.00	2,690,988.96	21,941,760.96
EXPENDITURES				
9) Donor-Authorized Expenditures	17,206,124.11	289,130.00	2,611,484.26	20,106,738.37
10) Non Donor-Authorized Expenditures	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	17,206,124.11	289,130.00	2,611,484.26	20,106,738.37
*Check 11) from all sheets	17,206,124.11	289,130.00	2,611,484.26	20,106,738.37
12) Amounts included in Line 6 above for Prior Year Adjustments	-	-	-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	1,852,082.89	(96,565.00)	79,504.70	1,835,022.59
13a) Unearned Revenue	3,710,580.42	-	360,727.09	4,071,307.51
13b) Accounts Payable	-	-	-	-
13c) Accounts Receivable	1,858,497.53	96,565.00	281,222.39	2,236,284.92
*Check 13) from all sheets	1,852,082.89	(96,565.00)	79,504.70	1,835,022.59
14) Unused Grant Award Calculation (line 4 minus line 9)	6,324,214.50	-	360,727.09	6,684,941.59
*Check 14) from all sheets	6,324,214.50	-	360,727.09	6,684,941.59
15) If Carryover is allowed, enter line 14 amt Here	6,189,546.48	-	360,727.09	6,550,273.57
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,206,124.11	289,130.00	2,611,484.26	20,106,738.37
*Check 16) from all sheets	17,206,124.11	289,130.00	2,611,484.26	20,106,738.37

2019-20 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES  
ALL FUNDS  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO DEFERRED REVENUES  
(GRANTS)

FEDERAL PROGRAM NAME	TITLE I	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	ESSA CSI	SP ED:IDEA BASIC	SP ED:IDEA BASIC	Carl D Perkins
FEDERAL CATALOG NUMBER	14329	14326	14326	14326	10005	15438	13379		14894
RESOURCE CODE	3010	3060	3060	3060	3061	3182	3310	3311	3550
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181	8181	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3010	FN 01/ de0000/4600 RY	FN 01/de4610-IR	FN 01/ de7510-PAC	FN 01/ de4600	FN 01/ RS 3182	FN 01/ RS 3310	FN 01/ RS 3311	FN 01/ RS 3550
<b>AWARD</b>									
1) Prior Year Carryover	1,225,423.25					344,884.00			
2) A.Current Year Award	8,538,456.00	100,798.00	214,943.00	63,476.00	85,985.00		1,174,496.73	3,418.27	235,530.00
B. Transferability (ESSA)									
C. Other Adjustments									
D. Adj Current Yr Award									
(sum lines 2a, 2b, & 2c)	8,538,456.00	100,798.00	214,943.00	63,476.00	85,985.00	-	1,174,496.73	3,418.27	235,530.00
3) Required Matching Funds/Other									
4) Total Available Award									
(sum lines 1,2d, 3)	9,763,879.25	100,798.00	214,943.00	63,476.00	85,985.00	344,884.00	1,174,496.73	3,418.27	235,530.00
<b>REVENUES</b>									
5) Unearned Revenue Deferred from Prior Year		-	-	-	-	86,221.00	-	-	
6) Cash Received in Current Year	9,763,879.25	49,444.32	167,641.62	43,694.75		170,123.00	-	-	114,232.62
7) Contributed Matching Funds	-								
8) Total Available (sum lines 5, 6 & 7)	9,763,879.25	49,444.32	167,641.62	43,694.75	-	256,344.00	-	-	114,232.62
<b>EXPENDITURES</b>									
9) Donor-Authorized Expenditures	7,851,252.99	58,010.36	202,063.77	53,726.68	16,733.81	19,672.80	1,174,496.73	3,418.27	235,530.00
10) Non Donor-Authorized expenditures									
11) Total Expenditures (line 9 & line 10)	7,851,252.99	58,010.36	202,063.77	53,726.68	16,733.81	19,672.80	1,174,496.73	3,418.27	235,530.00
12) Amounts Included in Line 6 above for Prior Year Adjustments							-		
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	1,912,626.26	(8,566.04)	(34,422.15)	(10,031.93)	(16,733.81)	236,671.20	(1,174,496.73)	(3,418.27)	(121,297.38)
13A) Unearned Revenue	1,912,626.26	-	-	-	-	236,671.20	-	-	-
13B) Accounts Payable									
13C) Accounts Receivable	-	8,566.04	34,422.15	10,031.93	16,733.81	-	1,174,496.73	3,418.27	121,297.38
14) Unused Grant Award Calculation (line 4 minus line 9)	1,912,626.26	42,787.64	12,879.23	9,749.32	69,251.19	325,211.20	-	-	-
15) If Carryover is allowed, enter line 14 amount here	1,912,626.26					325,211.20	-	-	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,851,252.99	58,010.36	202,063.77	53,726.68	16,733.81	19,672.80	1,174,496.73	3,418.27	235,530.00



2019-20 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES  
ALL FUNDS  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO DEFERRED REVENUES  
(GRANTS)

FEDERAL PROGRAM NAME	ESSA-TITLE II, A	TITLE IV, ESSA 21st CCLCP	TITLE IV, ESSA 21st CCLCP	TITLE IV, ESSA 21st CCLCP	TITLE IV	TITLE IV Competitive	TITLE III-Immigrant	TITLE III-LEP
FEDERAL CATALOG NUMBER	14341	14349, 14535	14603, 14765	14349	15396	15391	15146	14346
RESOURCE CODE	4035	4124	4124	4124	4127	4128	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 4035	FN 01/ de0740	FN 01/ de0741	FN 01/ de0743	FN 01/ RS 4127	FN 01/ RS 4128	FN 01/RS 4201	FN 01/RS 4203
<b>AWARD</b>								
1) Prior Year Carryover	306,247.84				524,108.87	427,690.94	6,524.22	651,517.91
2) A.Current Year Award	1,002,658.00	1,468,144.00	175,000.00	440,462.55	636,950.00		25,205.00	670,198.00
B. Transferability (ESSA)								
C. Other Adjustments								
D. Adj Current Yr Award								
(sum lines 2a, 2b, & 2c)	1,002,658.00	1,468,144.00	175,000.00	440,462.55	636,950.00	-	25,205.00	670,198.00
3) Required Matching Funds/Other								
4) Total Available Award								
(sum lines 1,2d, 3)	1,308,905.84	1,468,144.00	175,000.00	440,462.55	1,161,058.87	427,690.94	31,729.22	1,321,715.91
<b>REVENUES</b>								
5) Unearned Revenue Deferred from Prior Year					87,940.87	13,962.55		
6) Cash Received in Current Year	1,248,505.84	1,252,342.67	147,500.00	227,644.71	365,974.00	413,727.75	23,833.22	983,239.91
7) Contributed Matching Funds								
8) Total Available (sum lines 5, 6 & 7)	1,248,505.84	1,252,342.67	147,500.00	227,644.71	453,914.87	427,690.30	23,833.22	983,239.91
<b>EXPENDITURES</b>								
9) Donor-Authorized Expenditures	1,120,601.70	1,220,553.71	155,620.50	335,401.47	487,142.57	427,690.30	1,753.51	628,854.87
10) Non Donor-Authorized expenditures								
11) Total Expenditures (line 9 & line 10)	1,120,601.70	1,220,553.71	155,620.50	335,401.47	487,142.57	427,690.30	1,753.51	628,854.87
12) Amounts Included in Line 6 above for Prior Year Adjustments								
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	127,904.14	31,788.96	(8,120.50)	(107,756.76)	(33,227.70)	-	22,079.71	354,385.04
13A) Unearned Revenue	127,904.14	31,788.96	-	-	-	-	22,079.71	354,385.04
13B) Accounts Payable								
13C) Accounts Receivable	-	-	8,120.50	107,756.76	33,227.70	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	188,304.14	247,590.29	19,379.50	105,061.08	673,916.30	0.64	29,975.71	692,861.04
15) If Carryover is allowed, enter line 14 amount here	188,304.14	247,590.29	19,379.50	105,061.08	673,916.30		29,975.71	692,861.04
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,120,601.70	1,220,553.71	155,620.50	335,401.47	487,142.57	427,690.30	1,753.51	628,854.87

2019-20 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES  
ALL FUNDS  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO DEFERRED REVENUES  
(GRANTS)

FEDERAL PROGRAM NAME	Carol White	SUCCESS	
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5811	5814	
REVENUE OBJECT	8290	8290	SUBTOTAL
LOCAL DESCRIPTION (IF ANY)	FN 01/RS 5811	FN 01/RS 5814	FN 01
<b>AWARD</b>			
1) Prior Year Carryover	97,554.77		3,583,951.80
2) A. Current Year Award		750,000.00	15,585,720.55
B. Transferability (ESSA)			-
C. Other Adjustments			-
D. Adj Current Yr Award			
(sum lines 2a, 2b, & 2c)	-	750,000.00	15,585,720.55
3) Required Matching Funds/Other			-
4) Total Available Award			
(sum lines 1, 2d, 3)	97,554.77	750,000.00	19,169,672.35
<b>REVENUES</b>			
5) Unearned Revenue Deferred from Prior Year			188,124.42
6) Cash Received in Current Year	97,554.77	105,369.66	15,174,708.09
7) Contributed Matching Funds			-
8) Total Available (sum lines 5, 6 & 7)	97,554.77	105,369.66	15,362,832.51
<b>EXPENDITURES</b>			
9) Donor-Authorized Expenditures	97,554.77	345,795.92	14,435,874.73
10) Non Donor-Authorized expenditures			-
11) Total Expenditures (line 9 & line 10)	97,554.77	345,795.92	14,435,874.73
12) Amounts Included in Line 6 above for Prior Year Adjustments			-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	(240,426.26)	926,957.78
13A) Unearned Revenue	-	-	2,685,455.31
13B) Accounts Payable			-
13C) Accounts Receivable	-	240,426.26	1,758,497.53
14) Unused Grant Award Calculation (line 4 minus line 9)	-	404,204.08	4,733,797.62
15) If Carryover is allowed, enter line 14 amount here	-	404,204.08	4,599,129.60
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	97,554.77	345,795.92	14,435,874.73

2019-20 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES  
ALL FUNDS  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO DEFERRED REVENUES  
(GRANTS)

FEDERAL PROGRAM NAME	ABE:321	ABE-SEC 231	ABE-ENG LIT	FAM LIT/SEC 225		
FEDERAL CATALOG NUMBER	14508	13978	14109	13971		
RESOURCE CODE	3905	3913	3926	3940		
REVENUE OBJECT	8290	8290	8290	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (IF ANY)	FN 11/ RS 3905	FN 11/ RS 3913	FN 11 /RS 3926	FN11/RS3940	FN 11	TOTAL
<b>AWARD</b>						
1) Prior Year Carryover					-	3,583,951.80
2) A.Current Year Award	155,805.00	116,050.00	5,175.00	12,100.00	289,130.00	15,874,850.55
B. Transferability (ESSA)					-	-
C. Other Adjustments					-	-
D. Adj Current Yr Award						
(sum lines 2a, 2b, & 2c)	155,805.00	116,050.00	5,175.00	12,100.00	289,130.00	15,874,850.55
3) Required Matching Funds/Other					-	-
4) Total Available Award						
(sum lines 1,2d, 3)	155,805.00	116,050.00	5,175.00	12,100.00	289,130.00	19,458,802.35
<b>REVENUES</b>						
5) Unearned Revenue Deferred from Prior Year					-	188,124.42
6) Cash Received in Current Year	101,646.00	87,038.00	3,881.00	-	192,565.00	15,367,273.09
7) Contributed Matching Funds					-	-
8) Total Available (sum lines 5, 6 & 7)	101,646.00	87,038.00	3,881.00	-	192,565.00	15,555,397.51
<b>EXPENDITURES</b>						
9) Donor-Authorized Expenditures	155,805.00	116,050.00	5,175.00	12,100.00	289,130.00	14,725,004.73
10) Non Donor-Authorized expenditures					-	-
11) Total Expenditures (line 9 & line 10)	155,805.00	116,050.00	5,175.00	12,100.00	289,130.00	14,725,004.73
12) Amounts Included in Line 6 above for Prior Year Adjustments					-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(54,159.00)	(29,012.00)	(1,294.00)	(12,100.00)	(96,565.00)	830,392.78
13A) Unearned Revenue	-	-	-	-	-	2,685,455.31
13B) Accounts Payable					-	-
13C) Accounts Receivable	54,159.00	29,012.00	1,294.00	12,100.00	96,565.00	1,855,062.53
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	-	4,733,797.62
15) If Carryover is allowed, enter line 14 amount here	-		-	-	-	4,599,129.60
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	155,805.00	116,050.00	5,175.00	12,100.00	289,130.00	14,725,004.73

2019-20 Unaudited Actuals  
STATE GRANT AWARDS  
ALL FUNDS (REVENUE & EXPENDITURES)

SCHEDULE FOR CATEGORICALS SUBJECT  
TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME	ASES	CTE Incentive Grant	K-12 Strong Workforce	SP Ed Workability I	AG INCENTIVE		QRIS	CD:ST PRESCH
STATE ID NUMBER (if any)	23939	25312	10143	23011	23068		25276	23038
RESOURCE CODE	6010	6387	6388	6520	7010		6127	6105
REVENUE OBJECT	8590	8590	8590	8590	8590	<b>SUBTOTAL</b>	8590	8590
LOCAL DESCRIPTION (if any)	FN 01/ RS 6010	FN 01/ RS 6387	FN 01/ RS 6388	FN 01/ RS 7130-8	FN 01/ RS 7010	<b>FN 01</b>	FN 12/ RS 6127	FN 12/ RS 6105
<b>AWARD</b>								
1) a. Prior Year Carryover	-	288,365.85			21,637.75	310,003.60	223,993.45	-
2a) Current Year Award	2,307,351.10	575,667.12	1,000,000.00	19,155.00	29,581.00	3,931,754.22	150,000.00	2,911,951.00
b) Other adjustments						-		(313,733.10)
c) Adj Curr Yr Award								
(sum lines 2a through 2d)	2,307,351.10	575,667.12	1,000,000.00	19,155.00	29,581.00	3,931,754.22	150,000.00	2,598,217.90
3) Required Matching Fnds/Other						-		
4) Total Available Award								
(sum lines 1, 2c, & 3)	2,307,351.10	864,032.97	1,000,000.00	19,155.00	51,218.75	4,241,757.82	373,993.45	2,598,217.90
<b>REVENUES</b>								
5) Unearned Revenue Deferred from Prior Year		288,365.85			13,467.75	301,833.60	223,993.45	
6) Cash Received in Current Year	2,076,616.00	569,910.45	700,000.00	-	28,106.00	3,374,632.45	150,000.00	2,316,995.51
7) Contributed Matching Funds						-		
8) Total Available (sum lines 5, 6 & 7)	2,076,616.00	858,276.30	700,000.00	-	41,573.75	3,676,466.05	373,993.45	2,316,995.51
<b>EXPENDITURES</b>								
9) Donor-Authorized Expenditures	2,056,359.73	441,401.88	134,797.68	-	30,525.73	2,663,085.02	13,266.36	2,598,217.90
10) Non Donor-Authorized Expenditures						-		
11) Total Expenditures (line 9 & line 10)	2,056,359.73	441,401.88	134,797.68	-	30,525.73	2,663,085.02	13,266.36	2,598,217.90
12) Amounts Included in Line 6 above for Prior Year Adjustments						-		
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	20,256.27	416,874.42	565,202.32	-	11,048.02	1,013,381.03	360,727.09	(281,222.39)
13a) Unearned Revenue	20,256.27	416,874.42	565,202.32		11,048.02	1,013,381.03	360,727.09	-
13b) Accounts Payable						-		
13c) Accounts Receivable	-	-	-		-	-	-	281,222.39
14) Unused Grant Award Calculation (line 4 minus line 9)	250,991.37	422,631.09	865,202.32	19,155.00	20,693.02	1,578,672.80	360,727.09	-
15) If Carryover is allowed, enter line 14 amount here	250,991.37	422,631.09	865,202.32	19,155.00	20,693.02	1,578,672.80	360,727.09	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	2,056,359.73	441,401.88	134,797.68	-	30,525.73	2,663,085.02	13,266.36	2,598,217.90

2019-20 Unaudited Actuals  
STATE GRANT AWARDS  
ALL FUNDS (REVENUE & EXPENDITURES)

SCHEDULE FOR CATEGORICALS SUBJECT  
TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SUBTOTAL FN 12	GRAND TOTAL
<b>AWARD</b>		
1) a. Prior Year Carryover	223,993.45	533,997.05
2a) Current Year Award	3,061,951.00	6,993,705.22
b) Other adjustments	(313,733.10)	(313,733.10)
c) Adj Curr Yr Award		
(sum lines 2a through 2d)	2,748,217.90	6,679,972.12
3) Required Matching Fnds/Other	-	-
4) Total Available Award	-	-
(sum lines 1, 2c, & 3)	2,972,211.35	7,213,969.17
<b>REVENUES</b>		
5) Unearned Revenue Deferred from Prior Year	223,993.45	525,827.05
6) Cash Received in Current Year	2,466,995.51	5,841,627.96
7) Contributed Matching Funds	-	-
8) Total Available (sum lines 5, 6 & 7)	2,690,988.96	6,367,455.01
<b>EXPENDITURES</b>		
9) Donor-Authorized Expenditures	2,611,484.26	5,274,569.28
10) Non Donor-Authorized Expenditures	-	-
11) Total Expenditures (line 9 & line 10)	2,611,484.26	5,274,569.28
12) Amounts Included in Line 6 above for Prior Year Adjustments	-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	79,504.70	1,092,885.73
13a) Unearned Revenue	360,727.09	1,374,108.12
13b) Accounts Payable	-	-
13c) Accounts Receivable	281,222.39	281,222.39
14) Unused Grant Award Calculation (line 4 minus line 9)	360,727.09	1,939,399.89
15) If Carryover is allowed, enter line 14 amount here	360,727.09	1,939,399.89
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	2,611,484.26	5,274,569.28

2019-20 Unaudited Actuals

LOCAL GRANT AWARDS, REVENUES,  
AND EXPENDITURES All Funds  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO DEFERRED REVENUES  
(GRANTS)

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 7	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 8	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 9	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179	City of Madera RS 9525 8699	SJVU Air Pollution RS 9696 8699 Site 260
<b>AWARD</b>	<b>AWARD</b>						
1) a. Prior Year Carryover	1. a. Prior Year Carryover	\$3,994.08	\$4,250.00	\$5,000.00	\$13,244.08	84,850.00	\$20,950.45
2) a. Current Year Award	2. a. Current Year Award				\$0.00		(\$136.09)
b. Other Adjustments	b. Other Adjustments				\$0.00		
c. Adj Cur Yr Award (sum lines 2a thru 2b)	c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	\$0.00	-	(\$136.09)
3) Required Matching Funds/Other	3. Required Matching Funds/Other				\$0.00		
4) Total Available Award (sum lines 1, 2c, & 3)	4. Total Available Award (sum lines 1c, 2c, & 3)	3,994.08	\$4,250.00	5,000.00	\$13,244.08	84,850.00	20,814.36
<b>REVENUES</b>	<b>REVENUES</b>						
5) Unearned Revenue Deferred from Prior Year	5. Revenue Deferred from prior year	\$3,994.08	\$4,250.00	\$5,000.00	\$13,244.08		\$20,814.36
6) Cash Received in Current Year	6. Cash Received in current year				\$0.00	(\$15,150.00)	
7) Contributed Matching Funds	7. Contributed Matching Funds				\$0.00		
8) Total Available (sum lines 5, 6 & 7)	8. Total Available (sum lines 5, 6 & 7)	3,994.08	4,250.00	5,000.00	\$13,244.08	(15,150.00)	20,814.36
<b>EXPENDITURES</b>	<b>EXPENDITURES</b>						
9) Donor-Authorized Expenditures	9. Donor-Authorized Expenditures		\$1,500.00	\$0.00	\$1,500.00	\$84,850.00	\$20,814.36
10) Non Donor-Authorized Expenditures	10. Non Donor-Authorized Expenditures				\$0.00		
11) Total Expenditures (line 9 plus line 10)	11. Total Expenditures (line 9 plus line 10)	\$0.00	1,500.00	-	\$1,500.00	84,850.00	20,814.36
12) Amounts Included in Line 6 above for Prior Year Adjustments	12. Amounts included in Line 6 above for Prior Year Adjustments				-		
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,994.08	2,750.00	5,000.00	11,744.08	(100,000.00)	-
13A) Unearned Revenue	a. Deferred Revenue	3,994.08	2,750.00	5,000.00	11,744.08	-	-
13B) Accounts Payable	b. Accounts Payable						
13C) Accounts Receivable	c. Accounts Receivable			-	-	100,000.00	-
14) Unused Grant Award Calculation (line 4 minus line 9)	14. Unused Grant Award Calculation (line 4 minus line 9)	3,994.08	2,750.00	5,000.00	11,744.08	-	-
15) If Carryover is allowed, enter line 14 amount here	15. If Carryover is allowed, enter line 14 amount here	3,994.08	2,750.00	5,000.00	11,744.08	-	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	\$1,500.00	-	1,500.00	84,850.00	20,814.36

2019-20 Unaudited Actuals

LOCAL GRANT AWARDS, REVENUES,  
AND EXPENDITURES All Funds  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO DEFERRED REVENUES  
(GRANTS)

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SUBTOTAL FN 01	GRAND TOTAL
<b>AWARD</b>		
1) a. Prior Year Carryover	\$119,044.53	119,044.53
2) a. Current Year Award	(\$136.09)	(136.09)
b. Other Adjustments	\$0.00	-
c. Adj Cur Yr Award (sum lines 2a thru 2b)	(\$136.09)	(136.09)
3) Required Matching Funds/Other	\$0.00	-
4) Total Available Award (sum lines 1, 2c, & 3)	\$118,908.44	118,908.44
<b>REVENUES</b>		
5) Unearned Revenue Deferred from Prior Year	\$34,058.44	34,058.44
6) Cash Received in Current Year	(\$15,150.00)	(15,150.00)
7) Contributed Matching Funds	\$0.00	-
8) Total Available (sum lines 5, 6 & 7)	\$18,908.44	18,908.44
<b>EXPENDITURES</b>		
9) Donor-Authorized Expenditures	\$107,164.36	107,164.36
10) Non Donor-Authorized Expenditures	\$0.00	-
11) Total Expenditures (line 9 plus line 10)	\$107,164.36	107,164.36
12) Amounts Included in Line 6 above for Prior Year Adjustments	-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	(88,255.92)	(88,255.92)
13A) Unearned Revenue	11,744.08	11,744.08
13B) Accounts Payable	-	-
13C) Accounts Receivable	100,000.00	100,000.00
14) Unused Grant Award Calculation (line 4 minus line 9)	11,744.08	11,744.08
15) If Carryover is allowed, enter line 14 amount here	11,744.08	11,744.08
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	107,164.36	107,164.36



2019-2020 Unaudited Actuals (Entitlements)  
TOTAL ENTITLEMENTS ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 73 & 75	GRAND TOTAL
1a) Prior Year Restricted Ending Balance	\$6,843,302.48	164,349.88	392,560.30	\$95,693.38	\$7,495,906.04
2a) Current Year Award	25,955,109.56	1,160,263.04	38,963.05	1,074.97	27,155,410.62
b) Block Grant Tsf (Ob 8995)					-
c. Cat Flex Transfers(Obj 8998)	242,519.00				242,519.00
d. Other Adjustments		-	-	-	\$0.00
e. Adj Curr yr Award (sum lines 2a through 2d)	26,197,628.56	1,160,263.04	38,963.05	1,074.97	\$27,397,929.62
3) Required Matching Funds/Other	17,700,325.35	-	-	\$0.00	\$17,700,325.35
4) Total Available Award (sum lines 1a,2d, & 3)	50,741,256.39	1,324,612.92	\$431,523.35	\$96,768.35	\$52,594,161.01
*Check 4 from all sheets	50,741,256.39	1,324,612.92	431,523.35	96,768.35	\$52,594,161.01
	-	-	\$0.00	\$0.00	\$0.00
<b>REVENUES</b>					
5) Cash Received in Current Year	\$23,548,890.32	953,529.58	38,963.05	\$1,074.97	\$24,542,457.92
6) Amounts included in line 5 for Prior Year Adjustments	\$0.00	-	-	\$0.00	\$0.00
7a) Accounts Receivable (line 2 minus lines 5 & 6)	2,648,738.24	206,733.46	\$0.00	\$0.00	\$2,855,471.70
*Check 7a) from all sheets	\$2,648,738.24	206,733.46	-	\$0.00	2,855,471.70
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7c) Current Accounts Receivable (7a-7b)	\$2,648,738.24	\$206,733.46	\$0.00	\$0.00	\$2,855,471.70
*Check 7c) from all sheets	\$2,648,738.24	\$206,733.46	\$0.00	\$0.00	\$2,855,471.70
8) Contributed Matching Funds	\$17,700,325.35	-	-	\$0.00	\$17,700,325.35
9) Total Available (sum lines 5, 7c & 8)	\$43,897,953.91	\$1,160,263.04	38,963.05	\$1,074.97	\$45,098,254.97
*Check 9) from all sheets	43,897,953.91	\$1,160,263.04	38,963.05	\$1,074.97	\$45,098,254.97
<b>EXPENDITURES</b>					
10) Donor-Authorized Expenditures	\$45,116,044.26	1,166,399.78	\$0.00	\$500.00	\$46,282,944.04
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12) Total Expenditures (line 10 plus line 11)	\$45,116,044.26	\$1,166,399.78	\$0.00	\$500.00	\$46,282,944.04
*Check 12) from all sheets	\$45,116,044.26	\$1,166,399.78	\$0.00	\$500.00	\$46,282,944.04
Restricted Ending Balance =					
13) Current Year (line 4 minus line 10)	\$5,625,212.13	158,213.14	\$431,523.35	\$96,268.35	\$6,311,216.97
*Check 13) from all sheets	\$5,625,212.13	158,213.14	\$431,523.35	\$96,268.35	\$6,311,216.97



2019-2020 Unaudited Actuals (Entitlements)  
FEDERAL AWARDS, REVENUES, AND  
EXPENDITURES  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO RESTRICTED ENDING  
BALANCES (ENTITLEMENTS)

ALL FUNDS      ALL FUNDS

FEDERAL PROGRAM NAME	ESSER	CARES ACT	CARES ACT	Medi-Cal Billing Option	Medi-Cal Billing Option
FEDERAL CATALOG NUMBER	10147			93.778	93.778
RESOURCE CODE	3210	3215	3220	5640 PY2018	5640 PY2019
REVENUE OBJECT	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FN 01/ RS 3210	FN 01/ RS 3215	FN 01/ RS 3220	FN 01-5640	FN 01-5640
<b>AWARD</b>					
1) Prior Year Restricted Ending Balance				87,901.35	101,797.39
2) a. Current Year Award					
b. Other Adjustments					
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	-	-		-	-
3) Required Matching Funds/Other	-	-		-	-
4) Total Available Award					
(sum lines 1, 2c, & 3)	-	-		87,901.35	101,797.39
<b>REVENUES</b>					
5) Cash Received in Current Year	-	-		-	
6) Amounts Included in line 5 for Prior Year Adjustments	-	-		-	-
7a) Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-		-	-
7b) Non-current Accounts Receivable				-	-
7c) Current Accounts Receivable					
(7a-7b)				-	-
8) Contributed Matching Funds					
9) Total Available					
(sum of lines 5, 7c, & 8)				-	-
<b>EXPENDITURES</b>					
10) Donor Authorized Expenditures	384,549.43	36,564.89	947,063.89	82,487.24	131.19
11) Non Donor-Authorized Expenditures					
12) Total Expenditures					
(line 10 plus line 11)	384,549.43	36,564.89	947,063.89	82,487.24	131.19
<b>RESTRICTED ENDING BALANCE</b>					
13) Current Year (line 4 minus line 10)	(384,549.43)	(36,564.89)	(947,063.89)	5,414.11	101,666.20

2019-2020 Unaudited Actuals (Entitlements)  
FEDERAL AWARDS, REVENUES, AND  
EXPENDITURES  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO RESTRICTED ENDING  
BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME	Medi-Cal Billing Option		
FEDERAL CATALOG NUMBER	93.778		
RESOURCE CODE	5640 PY2020		
REVENUE OBJECT	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 01-5640	FN 01	TOTAL
<b>AWARD</b>			
1) Prior Year Restricted Ending Balance		\$0.00 189,698.74	189,698.74
2) a. Current Year Award	93,801.80	\$93,801.80	93,801.80
b. Other Adjustments		\$0.00	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	93,801.80	\$0.00 93,801.80	- 93,801.80
3) Required Matching Funds/Other	-	\$0.00	-
4) Total Available Award (sum lines 1, 2c, & 3)	93,801.80	\$0.00 283,500.54	- 283,500.54
<b>REVENUES</b>			
5) Cash Received in Current Year	93,801.80	93,801.80	93,801.80
6) Amounts Included in line 5 for Prior Year Adjustments		-	-
7a) Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-
7b) Non-current Accounts Receivable		-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-
8) Contributed Matching Funds		-	-
9) Total Available (sum of lines 5, 7c, & 8)	93,801.80	- 93,801.80	- 93,801.80
<b>EXPENDITURES</b>			
10) Donor Authorized Expenditures		1,450,796.64	1,450,796.64
11) Non Donor-Authorized Expenditures		-	-
12) Total Expenditures (line 10 plus line 11)	-	- 1,450,796.64	- 1,450,796.64
<b>RESTRICTED ENDING BALANCE</b>			
13) Current Year (line 4 minus line 10)	93,801.80	(1,167,296.10)	(1,167,296.10)

2019-2020 Unaudited Actuals (Entitlements)  
STATE AWARDS, REVENUES, AND  
EXPENDITURES  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO RESTRICTED ENDING  
BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA 10056				
	STATE ID NUMBER	Lottery	EPA	LOTTERY:INST MAT'L	SPEC ED	LCSS
	RESOURCE CODE	1100	1400	6300	6500	7085
	REVENUE OBJECT	8560	8012/8019	8560	8550	8590
	LOCAL DESCRIPTION (if any)	FN 01/RS 1100	FN 01/RS 1400	FN 01/ RS 6300	FN 01/ RS 6500	FN 01/ RS 7085
<b>AWARD</b>						
1	a. Prior Year Restricted Ending Balance	3,537,393.20		1,117,929.68	-	1,002,167.08
2	a. Current Year Award	3,235,481.98	16,418,477.00	1,321,319.22	4,229,294.86	
	b. Other Adjustments		242,519.00			
	c. Adj Curr Yr Award (sum lines 2a through 2b)	3,235,481.98	16,660,996.00	1,321,319.22	4,229,294.86	-
3	Required Matching Funds/other				11,445,499.09	
4	Total Available Award (sum lines 1, 2c, & 3)	6,772,875.18	16,660,996.00	2,439,248.90	15,674,793.95	1,002,167.08
<b>REVENUES</b>						
5	Cash Received in Current Year	2,201,281.04	16,660,996.00	329,458.21	3,679,085.86	-
6	Amounts Included in line 5 for Prior Year Adjustments					
7	a) Accounts Receivable (line 2c minus lines 5 & 6)	1,034,200.94	-	991,861.01	550,209.00	-
	b) Non-current Accounts Receivable					
	c) Current Accounts Receivable (7a minus line 7b)	1,034,200.94	-	991,861.01	550,209.00	-
8	Contributed Matching Funds				11,445,499.09	
9	Total Available (sum of lines 5, 7c, & 8)	3,235,481.98	16,660,996.00	1,321,319.22	15,674,793.95	-
<b>EXPENDITURES</b>						
10	Donor Authorized Expenditures	2,435,767.43	16,660,996.00	1,645,671.81	15,674,793.95	471,810.43
11	Non Donor Authorized Expenditures					
12	Total Expenditures (line 10 plus line 11)	2,435,767.43	16,660,996.00	1,645,671.81	15,674,793.95	471,810.43
<b>RESTRICTED ENDING BALANCE</b>						
13	Current Year (line 4 minus line 10)	4,337,107.75	-	793,577.09	-	530,356.65

2019-2020 Unaudited Actuals (Entitlements)  
STATE AWARDS, REVENUES, AND  
EXPENDITURES  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO RESTRICTED ENDING  
BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME				
	STATE ID NUMBER	CSEPD	Protective Equipmt & Clean	Low Performing SBG
	RESOURCE CODE	7311	7388	7510
	REVENUE OBJECT	8590		8590
	LOCAL DESCRIPTION (if any)	FN 01/RS 7311	FN 01/ RS 7388	FN 01/RS 7510
<b>AWARD</b>				
1	a. Prior Year Restricted Ending Balance	110,425.88		610,591.00
2	a. Current Year Award		335,119.00	6,796.00
	b. Other Adjustments			
	c. Adj Curr Yr Award (sum lines 2a through 2b)	-	335,119.00	6,796.00
3	Required Matching Funds/other			
4	Total Available Award (sum lines 1, 2c, & 3)	110,425.88	335,119.00	617,387.00
<b>REVENUES</b>				
5	Cash Received in Current Year		335,119.00	6,796.00
6	Amounts Included in line 5 for Prior Year Adjustments			
7	a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-
	b) Non-current Accounts Receivable			
	c) Current Accounts Receivable (7a minus line 7b)	-		-
8	Contributed Matching Funds			
9	Total Available (sum of lines 5, 7c, & 8)	-	335,119.00	6,796.00
<b>EXPENDITURES</b>				
10	Donor Authorized Expenditures	56,763.71	4,355.24	301,459.06
11	Non Donor Authorized Expenditures			
12	Total Expenditures (line 10 plus line 11)	56,763.71	4,355.24	301,459.06
<b>RESTRICTED ENDING BALANCE</b>				
13	Current Year (line 4 minus line 10)	53,662.17	330,763.76	315,927.94

2019-2020 Unaudited Actuals (Entitlements)  
STATE AWARDS, REVENUES, AND  
EXPENDITURES  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO RESTRICTED ENDING  
BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME						
	STATE ID NUMBER	M & O		ADULTS IN CORR FAC	CalWorks For ROCP	AEBG
	RESOURCE CODE	8150		6015	6371	6391
	REVENUE OBJECT	8980	<b>SUBTOTAL</b>	8590	8590	8590
	LOCAL DESCRIPTION (if any)	FN 01/ RS 8150	<b>FN 01</b>	FN 11/ RS 6015	FN 11/ RS 6371	FN 11/ RS 6391
<b>AWARD</b>						
1	a. Prior Year Restricted Ending Balance		<b>6,378,506.84</b>	-	4,724.66	60,074.79
2	a. Current Year Award		<b>25,546,488.06</b>	16,241.00	46,848.00	1,019,163.00
	b. Other Adjustments		<b>242,519.00</b>			
	c. Adj Curr Yr Award (sum lines 2a through 2b)	-	<b>25,789,007.06</b>	16,241.00	46,848.00	1,019,163.00
3	Required Matching Funds/other	6,254,826.26	<b>17,700,325.35</b>			
4	Total Available Award (sum lines 1, 2c, & 3)	6,254,826.26	<b>49,867,839.25</b>	16,241.00	51,572.66	1,079,237.79
<b>REVENUES</b>						
5	Cash Received in Current Year		<b>23,212,736.11</b>	16,241.00	23,485.00	849,302.50
6	Amounts Included in line 5 for Prior Year Adjustments		-			
7	a) Accounts Receivable (line 2c minus lines 5 & 6)	-	<b>2,576,270.95</b>	-	23,363.00	169,860.50
	b) Non-current Accounts Receivable		-			
	c) Current Accounts Receivable (7a minus line 7b)	-	<b>2,576,270.95</b>	-	23,363.00	169,860.50
8	Contributed Matching Funds	6,254,826.26	<b>17,700,325.35</b>	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	6,254,826.26	<b>43,489,332.41</b>	16,241.00	46,848.00	1,019,163.00
<b>EXPENDITURES</b>						
10	Donor Authorized Expenditures	6,254,826.26	<b>43,506,443.89</b>	10,819.56	41,761.78	1,014,141.21
11	Non Donor Authorized Expenditures		-			
12	Total Expenditures (line 10 plus line 11)	6,254,826.26	<b>43,506,443.89</b>	10,819.56	41,761.78	1,014,141.21
<b>RESTRICTED ENDING BALANCE</b>						
13	Current Year (line 4 minus line 10)	-	<b>6,361,395.36</b>	5,421.44	9,810.88	65,096.58

2019-2020 Unaudited Actuals (Entitlements)  
STATE AWARDS, REVENUES, AND  
EXPENDITURES  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO RESTRICTED ENDING  
BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA #10050		
STATE ID NUMBER	STATE PRESCHOOL RES.			
RESOURCE CODE	6130			
REVENUE OBJECT	8990			
LOCAL DESCRIPTION (if any)	FN 11	FN 12/ RS 6130	FN 12	TOTAL
<b>AWARD</b>				
1 a. Prior Year Restricted Ending Balance	64,799.45	392,560.30	392,560.30	6,835,866.59
2 a. Current Year Award	1,082,252.00	38,963.05	38,963.05	26,667,703.11
b. Other Adjustments	-		-	242,519.00
c. Adj Curr Yr Award (sum lines 2a through 2b)	1,082,252.00	38,963.05	38,963.05	26,910,222.11
3 Required Matching Funds/other	-		-	17,700,325.35
4 Total Available Award (sum lines 1, 2c, & 3)	1,147,051.45	431,523.35	431,523.35	51,446,414.05
<b>REVENUES</b>				
5 Cash Received in Current Year	889,028.50	38,963.05	38,963.05	24,140,727.66
6 Amounts Included in line 5 for Prior Year Adjustments	-		-	-
7 a) Accounts Receivable (line 2c minus lines 5 & 6)	193,223.50	-	-	2,769,494.45
b) Non-current Accounts Receivable	-		-	-
c) Current Accounts Receivable (7a minus line 7b)	193,223.50	-	-	2,769,494.45
8 Contributed Matching Funds	-		-	17,700,325.35
9 Total Available (sum of lines 5, 7c, & 8)	1,082,252.00	38,963.05	38,963.05	44,610,547.46
<b>EXPENDITURES</b>				
10 Donor Authorized Expenditures	1,066,722.55	-	-	44,573,166.44
11 Non Donor Authorized Expenditures	-		-	-
12 Total Expenditures (line 10 plus line 11)	1,066,722.55	-	-	44,573,166.44
<b>RESTRICTED ENDING BALANCE</b>				
13 Current Year (line 4 minus line 10)	80,328.90	431,523.35	431,523.35	6,873,247.61



2019-2020 Unaudited Actuals (Entitlements)  
LOCAL AWARDS, REVENUES, AND EXPENDITURES -  
ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO  
RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	DONATIONS	DNTN-Scholarship	DNTN-MUSD COUNSELOR		DNTN-MUSD COUNS	Energy Grant	NAT'L UNIV	Local Projects	Madera Education
RESOURCE CODE	RS 9170	9175	RS 9176	RS 9176	RS 9176	RS 9201	RS 9550	RS 9610	Foundation
REVENUE OBJECT	8699	8699	8699	8699	TOTAL	8699	8699	8671	RS 9506
LOCAL DESCRIPTION (if any)	TOTAL 9170		Site 400	Site 490		Site 490	RS 9550	RS 9610 site 490 dept 7390	RS 9506
<b>AWARD</b>									
1.a. Prior Year Restricted Ending Balance	256,642.89	10,996.50	299.98	2,407.00	2,706.98	4,493.83	151.30	105.40	-
2.a. Current Year Award	312,419.70			600.00	600.00		1,800.00		
b. Other Adjustments					-				
c. Adj Curr Yr Award (sum lines 2a & 2b)	312,419.70	-	-	600.00	600.00	-	1,800.00	-	-
3) Required Matching Funds/Other					-				
4) Total Available Award (sum lines 1c, 2c, & 3)	569,062.59	10,996.50	299.98	3,007.00	3,306.98	4,493.83	1,951.30	105.40	-
<b>REVENUES</b>									
5) Cash Received in Current Year	239,952.41			600.00	600.00		1,800.00		-
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-		-	
7a) Accounts Receivable (line 2c minus lines 5 & 6)	72,467.29	-	-	-	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-		
7c) Current Accounts Receivable (7a-7b)	72,467.29	-	-	-	-	-	-	-	-
8) Contributed Matching Funds	-	-	-	-	-	-	-	-	
9) Total Available (sum of lines 5, 7c, & 8)	312,419.70	-	-	600.00	600.00	-	1,800.00	-	-
<b>EXPENDITURES</b>									
10) Donor Authorized Expenditures	155,780.57		300.00	1,230.00	1,530.00	-	1,493.16		
11) Non Donor-Authorized Expenditures					-				
12) Total Expenditures (line 10 plus line 11)	155,780.57	-	300.00	1,230.00	1,530.00	-	1,493.16	-	-
<b>RESTRICTED ENDING BALANCE</b>									
13) Current Year (line 4 minus line 10)	413,282.02	10,996.50	(0.02)	1,777.00	1,776.98	4,493.83	458.14	105.40	-

2019-2020 Unaudited Actuals (Entitlements)  
LOCAL AWARDS, REVENUES, AND EXPENDITURES -  
ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO  
RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	Fund 01	Adult Ed Programs
RESOURCE CODE		Local Resources
REVENUE OBJECT	SUBTOTAL	9120
		8671
LOCAL DESCRIPTION (if any)	FN 01	DE 0000
<b>AWARD</b>		
1.a. Prior Year Restricted		
Ending Balance	275,096.90	92,548.54
2.a. Current Year Award	314,819.70	75,776.04
b. Other Adjustments	-	
c. Adj Curr Yr Award	-	
(sum lines 2a & 2b)	314,819.70	75,776.04
3) Required Matching Funds/Other	-	
4) Total Available Award		
(sum lines 1c, 2c, & 3)	589,916.60	168,324.58
<b>REVENUES</b>		
5) Cash Received in Current Year	242,352.41	62,266.08
6) Amounts Included in line 5 for	-	
Prior Year Adjustments	-	-
7a) Accounts Receivable	-	
(line 2c minus lines 5 & 6)	72,467.29	13,509.96
7b) Non-current Accounts Receivable	-	-
7c) Current Accounts Receivable	-	
(7a-7b)	72,467.29	13,509.96
8) Contributed Matching Funds	-	
9) Total Available	-	
(sum of lines 5, 7c, & 8)	314,819.70	75,776.04
<b>EXPENDITURES</b>		
10) Donor Authorized Expenditures	158,803.73	94,109.35
11) Non Donor-Authorized	-	
Expenditures	-	
12) Total Expenditures	-	
(line 10 plus line 11)	158,803.73	94,109.35
<b>RESTRICTED ENDING BALANCE</b>		
13) Current Year (line 4 minus line 10)	431,112.87	74,215.23



2019-2020 Unaudited Actuals (Entitlements)  
LOCAL AWARDS, REVENUES, AND EXPENDITURES -  
ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO  
RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	Adult Ed Community Ed Fees	CAPS & GOWNS	ADMIN	MDRA ROTARY-CBET	SMALL FRY	XMAS BASKETS	TOTAL
RESOURCE CODE	9136	9170	9170	9170	9170	9170	9170
REVENUE OBJECT	8671	8699	8699	775	8690/8699	8690/8699	
LOCAL DESCRIPTION (if any)		DE 7500	DONATIONS / DE 0000	DE 7750	DE7910	DE7980	DONATIONS
<b>AWARD</b>							
1.a. Prior Year Restricted Ending Balance	4,936.09		319.94		1,429.83	316.03	2,065.80
2.a. Current Year Award	2,235.00					-	-
b. Other Adjustments							-
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,235.00	-	-	-	-	-	-
3) Required Matching Funds/Other							-
4) Total Available Award (sum lines 1c, 2c, & 3)	7,171.09	-	319.94	-	1,429.83	316.03	2,065.80
<b>REVENUES</b>				-			
5) Cash Received in Current Year	2,235.00					-	-
6) Amounts Included in line 5 for Prior Year Adjustments		-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-
7b) Non-current Accounts Receivable			-	-		-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-
8) Contributed Matching Funds		-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	2,235.00	-	-	-	-	-	-
<b>EXPENDITURES</b>							
10) Donor Authorized Expenditures	5,567.88						-
11) Non Donor-Authorized Expenditures							-
12) Total Expenditures (line 10 plus line 11)	5,567.88	-	-	-	-	-	-
<b>RESTRICTED ENDING BALANCE</b>							
13) Current Year (line 4 minus line 10)	1,603.21	-	319.94	-	1,429.83	316.03	2,065.80

2019-2020 Unaudited Actuals (Entitlements)  
 LOCAL AWARDS, REVENUES, AND EXPENDITURES -  
 ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO  
 RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME		Scholarship Lorraine Thompson RS 9170	Scholarship SCIENCE & HEALTH RS 9172	Scholarship CADENAZZI ROBERTS RS 9173	Scholarship Mastin Science RS 9177	Scholarship Mastin Science RS 9177	Scholarship Foundation RS 0000		
RESOURCE CODE									
REVENUE OBJECT	SUBTOTAL							SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 11	Donation	Donation	Donation	Donation	Donation	Donation	FN 73 & 75	TOTAL
<b>AWARD</b>									
1.a. Prior Year Restricted									
Ending Balance	99,550.43	38,650.00	45.14	633.52	53,893.79	1,009.89	1,461.04	95,693.38	470,340.71
2.a. Current Year Award	78,011.04	48.75	0.82	11.50	969.18	18.33	26.39	1,074.97	393,905.71
b. Other Adjustments	-							-	-
c. Adj Curr Yr Award	-							-	-
(sum lines 2a & 2b)	78,011.04	48.75	0.82	11.50	969.18	18.33	26.39	1,074.97	393,905.71
3) Required Matching Funds/Other	-	1,487.43					(1,487.43)	-	-
4) Total Available Award	-							-	-
(sum lines 1c, 2c, & 3)	177,561.47	40,186.18	45.96	645.02	54,862.97	1,028.22	-	96,768.35	864,246.42
<b>REVENUES</b>									
5) Cash Received in Current Year	64,501.08	48.75	0.82	11.50	969.18	18.33	26.39	1,074.97	307,928.46
6) Amounts Included in line 5 for	-							-	-
Prior Year Adjustments	-		-	-	-	-		-	-
7a) Accounts Receivable	-							-	-
(line 2c minus lines 5 & 6)	13,509.96	-	-	-	-	-	-	-	85,977.25
7b) Non-current Accounts Receivable	-	-	-	-	-	-		-	-
7c) Current Accounts Receivable	-							-	-
(7a-7b)	13,509.96	-	-	-	-	-		-	85,977.25
8) Contributed Matching Funds	-	1,487.43	-	-	-	-	(1,487.43)	-	-
9) Total Available	-							-	-
(sum of lines 5, 7c, & 8)	78,011.04	1,536.18	0.82	11.50	969.18	18.33	(1,461.04)	1,074.97	393,905.71
<b>EXPENDITURES</b>									
10) Donor Authorized Expenditures	99,677.23		45.96		454.04			500.00	258,980.96
11) Non Donor-Authorized	-							-	-
Expenditures	-							-	-
12) Total Expenditures	-							-	-
(line 10 plus line 11)	99,677.23	-	45.96	-	454.04	-	-	500.00	258,980.96
<b>RESTRICTED ENDING BALANCE</b>									
13) Current Year (line 4 minus line 10)	77,884.24	40,186.18	-	645.02	54,408.93	1,028.22		96,268.35	605,265.46

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	100,999,818.31	301	3,180.00	303	100,996,638.31	305	255,473.68		307	100,741,164.63	309
2000 - Classified Salaries	32,424,151.31	311	59,717.14	313	32,364,434.17	315	3,576,324.62		317	28,788,109.55	319
3000 - Employee Benefits	71,668,357.57	321	2,243,857.59	323	69,424,499.98	325	2,320,120.54		327	67,104,379.44	329
4000 - Books, Supplies Equip Replace. (6500)	12,965,764.05	331	128,622.05	333	12,837,142.00	335	5,339,508.26		337	7,497,633.74	339
5000 - Services. . . & 7300 - Indirect Costs	21,625,807.83	341	3,084.23	343	21,622,723.60	345	3,142,465.71		347	18,480,257.89	349
TOTAL					237,245,438.06	365	TOTAL			222,611,545.25	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	77,666,787.68	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,249,485.12	380
3. STRS. . . . .	3101 & 3102	21,775,175.72	382
4. PERS. . . . .	3201 & 3202	864,636.54	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,561,192.54	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	17,898,602.63	385
7. Unemployment Insurance. . . . .	3501 & 3502	40,655.53	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,375,228.26	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	462,897.75	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		125,894,661.77	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		263,078.03	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		125,631,583.74	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		56.44%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		NO	

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.44%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	222,611,545.25
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	136,746,954.00	37,922,239.00	174,669,193.00		5,704,020.70	168,965,172.30	6,995,486.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	13,410,000.00	79,160,953.00	92,570,953.00		505,311.00	92,065,642.00	705,000.00
Capital Leases Payable	2,574,378.00	(0.04)	2,574,377.96		307,228.83	2,267,149.13	317,825.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,045,884.00	(113.76)	1,045,770.24	221,868.36	584,249.02	683,389.58	456,598.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	30,402,877.00	(1,198,050.50)	29,204,826.50	3,795,456.00	2,317,013.00	30,683,269.50	1,420,720.00
Compensated Absences Payable	415,224.00	19,026.64	434,250.64	351,708.00		785,958.64	
Governmental activities long-term liabilities	184,595,317.00	115,904,054.34	300,499,371.34	4,369,032.36	9,417,822.55	295,450,581.15	9,895,629.00
<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

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	260,339,014.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,886,671.37
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	18,436.77
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,126,140.22
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	391,038.83
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	11,000,000.00
6. All Other Financing Uses	All	9100	7699	7,150.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,542,765.82
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				227,909,577.32

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		19,382.24
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,758.68
<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.)	227,086,708.20	11,880.86
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)	227,086,708.20	11,880.86
B. Required effort (Line A.2 times 90%)	204,378,037.38	10,692.77
C. Current year expenditures (Line I.E and Line II.B)	227,909,577.32	11,758.68
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	134,427,128.31		134,427,128.31			140,858,995.90
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,208.45		19,208.45			19,382.04
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	19,382.04	0.00	19,382.04	19,417.89	0.00	19,417.89
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			19,382.04			19,417.89
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
1. Homeowners' Exemption (Object 8021)	266,706.76		266,706.76	261,954.00		261,954.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	25,253,443.14		25,253,443.14	27,374,442.00		27,374,442.00
5. Unsecured Roll Taxes (Object 8042)	941,399.45		941,399.45	898,815.00		898,815.00
6. Prior Years' Taxes (Object 8043)	12,539.62		12,539.62	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,091,260.35		1,091,260.35	1,000,000.00		1,000,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,335,211.00)		(3,335,211.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,432,298.05		2,432,298.05	1,800,000.00		1,800,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	29,997,647.37	0.00	29,997,647.37	28,000,000.00	0.00	28,000,000.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	29,997,647.37	0.00	29,997,647.37	28,000,000.00	0.00	28,000,000.00



	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	200,477,954.00		200,477,954.00	202,736,582.00		202,736,582.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(191,606.00)		(191,606.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	200,286,348.00	0.00	200,286,348.00	202,736,582.00	0.00	202,736,582.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	273,272,499.29		273,272,499.29	305,432,207.00		305,432,207.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,360,865.17		1,360,865.17	200,000.00		200,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			134,427,128.31			140,858,995.90
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0090			1.0018
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			140,858,995.90			146,376,039.91
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			29,997,647.37			28,000,000.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,325,844.80			2,330,146.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			110,861,348.53			118,376,039.91
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			110,861,348.53			118,376,039.91
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			704,972.05			95,911.27
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			30,702,619.42			28,095,911.27
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			110,156,376.48			118,280,128.64
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			30,702,619.42			
b. State Subventions (Line D8)			110,156,376.48			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			140,858,995.90			



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

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

(559) 675-4500 ext 208

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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) 8,524,161.61
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 194,330,134.89

**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) 4.39%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,903,077.90
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,465,191.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	48,500.00
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)	974,205.05
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)	15,367.03
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	14,406,341.83
9. Carry-Forward Adjustment (Part IV, Line F)	2,116,118.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,522,459.94

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	140,457,928.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,060,077.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	22,217,951.07
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,061,957.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	18,436.77
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	205,060.83
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,239,867.95
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	126,938.19
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)	627.44
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,217,253.91
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)	334,679.15
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,523,173.97
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,559,708.54
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,911,720.23
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	231,935,381.66

**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)	6.21%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	7.12%
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**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>14,406,341.83</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(206,390.34)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.21%) times Part III, Line B19); zero if negative	<u>2,116,118.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.21%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.21%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>2,116,118.11</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>2,116,118.11</u>

Approved indirect cost rate: 5.21%  
Highest rate used in any program: 5.21%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,990,868.37	364,224.24	5.21%
01	3060	298,261.39	15,539.42	5.21%
01	3061	15,905.15	828.66	5.21%
01	3182	18,698.60	974.20	5.21%
01	3210	365,506.54	19,042.89	5.21%
01	3215	34,754.20	1,810.69	5.21%
01	3220	806,707.08	42,029.44	5.21%
01	3310	1,116,335.64	58,161.09	5.21%
01	3311	3,249.00	169.27	5.21%
01	3550	224,314.29	11,215.71	5.00%
01	4035	906,533.79	47,230.41	5.21%
01	4124	626,315.09	31,315.73	5.00%
01	4127	431,029.22	22,456.62	5.21%
01	4128	234,275.77	12,205.77	5.21%
01	4201	1,719.13	34.38	2.00%
01	4203	443,612.62	8,872.25	2.00%
01	5810	334,303.58	17,222.11	5.15%
01	6010	214,100.10	10,705.00	5.00%
01	6387	194,158.60	10,115.66	5.21%
01	7085	448,446.37	23,364.06	5.21%
01	7311	53,952.77	2,810.94	5.21%
01	7388	4,139.57	215.67	5.21%
01	7510	159,166.49	8,292.57	5.21%
01	8150	4,855,441.87	252,968.52	5.21%
11	6015	10,283.78	535.78	5.21%
11	6371	39,693.74	2,068.04	5.21%
12	6105	2,469,554.13	128,663.77	5.21%
12	6127	12,609.41	656.95	5.21%
13	5310	14,088,909.09	721,352.15	5.12%
13	5370	309,692.64	15,856.26	5.12%

Unaudited Actuals  
2019-20 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

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	3,537,393.20		1,117,929.68	4,655,322.88
2. State Lottery Revenue	8560	3,235,481.98		1,321,319.22	4,556,801.20
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)		6,772,875.18	0.00	2,439,248.90	9,212,124.08
<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	2,435,767.43		1,618,088.61	4,053,856.04
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			27,583.20	27,583.20
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,435,767.43	0.00	1,645,671.81	4,081,439.24
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	4,337,107.75	0.00	793,577.09	5,130,684.84
<b>D. COMMENTS:</b>					
Purchased instructional materials that were web based					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,771,247.70	125,473.25	38,531.29	7,550,658.93	19,872,632.50	350,046.18	5,339,034.74
<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	1.60	1.60	1.60	1.60			35.00
1110 Regular Education, K-12	746.72	746.72	746.72	746.72	1,603.72	1,603.72	3,948.00
3100 Alternative Schools							
3200 Continuation Schools	13.00	13.00	13.00	13.00	6.25	6.25	20.00
3300 Independent Study Centers	7.00	7.00	7.00	7.00			10.00
3400 Opportunity Schools							
3550 Community Day Schools	5.00	5.00	5.00	5.00	22.81	22.81	25.00
3700 Specialized Secondary Programs							
3800 Career Technical Education	37.92	37.92	37.92	37.92			
4110 Regular Education, Adult	1.00	1.00	1.00	1.00			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	105.26	105.26	105.26	105.26			288.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	17.00	17.00	17.00	17.00			
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	934.50	934.50	934.50	934.50	1,632.78	1,632.78	4,326.00



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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	230,285.32	59,437.33	289,722.65	18,971.03		308,693.68
1110	Regular Education, K-12	158,224,438.20	32,315,071.53	190,539,509.73	12,476,521.37		203,016,031.10
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,216,914.62	234,052.64	2,450,967.26	160,489.26		2,611,456.52
3300	Independent Study Centers	1,603,634.73	83,397.24	1,687,031.97	110,466.80		1,797,498.77
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,003,304.02	364,119.89	1,367,423.91	89,538.88		1,456,962.79
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	6,041,114.57	384,917.87	6,426,032.44	420,776.41		6,846,808.85
4110	Regular Education, Adult	112,507.61	10,150.79	122,658.40	8,031.67		130,690.07
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	331,326.54	0.00	331,326.54	21,695.25		353,021.79
5000-5999	Special Education	21,319,241.93	1,423,913.91	22,743,155.84	1,489,221.16		24,232,377.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	70,787.31	0.00	70,787.31	4,635.15		75,422.46
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					227,291.95	227,291.95
----	Enterprise					205,060.83	205,060.83
----	Facilities Acquisition & Construction					2,976,439.33	2,976,439.33
----	Other Outgo					15,576,158.39	15,576,158.39
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		172,563.38	172,563.38	1,221,670.54		1,394,233.92
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(869,132.95)		(869,132.95)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	191,153,554.85	35,047,624.58	226,201,179.43	15,152,884.57	18,984,950.50	260,339,014.50

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	225,499.94	4,785.38	0.00	0.00	0.00	0.00	0.00			0.00	0.00	230,285.32
1110	Regular Education, K-12	118,900,323.38	6,773,087.44	2,289,947.46	16,528,069.02	7,496,912.70	0.00	4,165,215.74			2,070,882.46	0.00	158,224,438.20
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,593,901.16	0.00	42.68	358,570.38	142,519.86	0.00	0.00			121,880.54	0.00	2,216,914.62
3300	Independent Study Centers	989,889.26	0.00	632.07	401,802.92	147,173.14	0.00	0.00			64,137.34	0.00	1,603,634.73
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	520,732.90	0.00	307.10	275,986.94	68,458.93	0.00	0.00			137,818.15	0.00	1,003,304.02
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,443,561.68	510,140.97	0.00	12,486.89	0.00	0.00	0.00			74,925.03	0.00	6,041,114.57
4110	Regular Education, Adult	0.00	0.00	0.00	112,507.61	0.00	0.00	0.00			0.00	0.00	112,507.61
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	38,869.80	288,738.78	3,183.04	0.00	534.92	0.00	0.00			0.00	0.00	331,326.54
5000-5999	Special Education	17,928,813.77	1,573,408.57	0.00	3,952.13	731,054.55	1,081,668.50	0.00			344.41	0.00	21,319,241.93
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		18,436.77	0.00	52,350.54	0.00	70,787.31
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		145,641,591.89	9,150,161.14	2,294,112.35	17,693,375.89	8,586,654.10	1,081,668.50	4,165,215.74	18,436.77	0.00	2,522,338.47	0.00	191,153,554.85

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	16,241.26	0.00	43,196.07	59,437.33
1110	Regular Education, K–12	7,579,796.24	19,862,758.15	4,872,517.14	32,315,071.53
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	131,960.24	77,408.93	24,683.47	234,052.64
3300	Independent Study Centers	71,055.50	0.00	12,341.74	83,397.24
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	50,753.94	282,511.61	30,854.34	364,119.89
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	384,917.87	0.00	0.00	384,917.87
4110	Regular Education, Adult	10,150.79	0.00	0.00	10,150.79
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,068,471.93	0.00	355,441.98	1,423,913.91
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	172,563.38	0.00	0.00	172,563.38
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		9,485,911.15	20,222,678.69	5,339,034.74	35,047,624.58

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,256,667.95
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	48,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,119,175.90
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,597,673.67
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,022,017.52
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	191,153,554.85
2	Total Allocated Costs (from Form PCR, Column 2, Total)	35,047,624.58
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	226,201,179.43
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,523,173.97
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,559,708.54
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,401,718.15
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	18,484,600.66
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		244,685,780.09
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.55%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	227,291.95				227,291.95
Enterprise (Objects 1000-5999, 6400, and 6500)		205,060.83			205,060.83
Facilities Acquisition & Construction (Objects 1000-6500)			2,976,439.33		2,976,439.33
Other Outgo (Objects 1000-7999)				15,576,158.39	15,576,158.39
<b>Total Other Costs</b>	227,291.95	205,060.83	2,976,439.33	15,576,158.39	18,984,950.50

Current LEA: 20-65243-0000000 Madera Unified		
Selected SELPA: AB		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
AB	Madera/Mariposa	

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

20 65243 000000  
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(66,195.41)	0.00	(869,132.95)				
Other Sources/Uses Detail					42,641.32	11,000,000.00		
Fund Reconciliation							1,626,097.59	230,486.58
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,586.80	0.00	2,603.82	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	257,850.30
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,118.36	0.00	129,320.72	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	15,602.85
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	45,490.25	0.00	737,208.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							226,252.87	1,352,644.44
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,099,308.32		
Fund Reconciliation							0.00	502,074.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,000,000.00	0.00		
Fund Reconciliation							4,233.71	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,056,667.00	0.00		
Fund Reconciliation							502,074.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							1,487.43	1,487.43
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	66,195.41	(66,195.41)	869,132.95	(869,132.95)	12,099,308.32	12,099,308.32	2,360,145.60	2,360,145.60



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,673
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,577,305.18		8,577,305.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,303,777.45		4,303,777.45
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,857,204.21		7,857,204.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	157,545.86		157,545.86
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	423,409.23		423,409.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,319,241.93	0.00	21,319,241.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36		58,330.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,423,913.84								1,423,913.84
	Total Indirect Costs and PCR Allocations	1,423,913.84	0.00	0.00	0.00	0.00	0.00	58,330.36	0.00	1,482,244.20
	<b>TOTAL COSTS</b>	1,423,913.84	0.00	0.00	0.00	0.00	0.00	21,377,572.29	0.00	22,801,486.13
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	676,316.41		676,316.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	154,377.81		154,377.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	313,827.63		313,827.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00		1,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	97,566.99		97,566.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,243,588.84	0.00	1,243,588.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36		58,330.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36	0.00	58,330.36
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,301,919.20	0.00	1,301,919.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									1,301,919.20

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	7,900,988.77		7,900,988.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,149,399.64		4,149,399.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,543,376.58		7,543,376.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	156,045.86		156,045.86
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	325,842.24		325,842.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	20,075,653.09	0.00	20,075,653.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,423,913.84								1,423,913.84
	Total Indirect Costs and PCR Allocations	1,423,913.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,423,913.84
	TOTAL BEFORE OBJECT 8980	1,423,913.84	0.00	0.00	0.00	0.00	0.00	20,075,653.09	0.00	21,499,566.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									21,499,566.93
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,301,233.85		1,301,233.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,587,056.84		1,587,056.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,710,810.26		1,710,810.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	122,622.99		122,622.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	123,050.76		123,050.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,844,774.70	0.00	4,844,774.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	4,844,774.70	0.00	4,844,774.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									11,445,499.09
	TOTAL COSTS									16,290,273.79

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	22,564,437.36	17,240,111.85
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	22,564,437.36	17,240,111.85
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	1,791.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	1,791.00	

SELPA: Madera/Mariposa (AB)

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

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

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

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

#### **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Madera/Mariposa (AB)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

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

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

**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

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


SELPA: Madera/Mariposa (AB)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	22,801,486.13		
b. Less: Expenditures paid from federal sources	1,301,919.20		
c. Expenditures paid from state and local sources	21,499,566.93	22,564,437.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,564,437.36	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	21,499,566.93	22,564,437.36	(1,064,870.43)

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

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	22,801,486.13		
b. Less: Expenditures paid from federal sources	1,301,919.20		
c. Expenditures paid from state and local sources	21,499,566.93	22,564,437.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,564,437.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	21,499,566.93	22,564,437.36	
d. Special education unduplicated pupil count	1,673	1,791	
e. Per capita state and local expenditures (A2c/A2d)	12,850.91	12,598.79	252.12

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

SELPA: Madera/Mariposa (AB)**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	16,290,273.79	17,240,111.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		17,240,111.85	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,290,273.79	17,240,111.85	(949,838.06)

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

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	16,290,273.79	17,240,111.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		17,240,111.85	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,290,273.79	17,240,111.85	
b. Special education unduplicated pupil count	1,673	1,791	
c. Per capita local expenditures (B2a/B2b)	9,737.16	9,625.97	111.19

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

Arelis Garcia  
Contact Name

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Telephone Number

Chief Financial Officer  
Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,673
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,984,134.00		10,984,134.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,705,117.00		4,705,117.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8,597,045.00		8,597,045.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	202,411.00		202,411.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	489,850.00		489,850.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	24,978,557.00	0.00	24,978,557.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	55,808.00		55,808.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	55,808.00	0.00	55,808.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	25,034,365.00	0.00	25,034,365.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,318,899.00		10,318,899.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,566,457.00		4,566,457.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8,283,608.00		8,283,608.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	196,743.00		196,743.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	400,600.00		400,600.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	23,766,307.00	0.00	23,766,307.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	893.00		893.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	893.00	0.00	893.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	23,767,200.00	0.00	23,767,200.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								23,767,200.00



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,077,204.00		3,077,204.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,730,019.00		1,730,019.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,067,223.00		2,067,223.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	128,176.00		128,176.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	185,000.00		185,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	7,187,622.00	0.00	7,187,622.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	7,187,622.00	0.00	7,187,622.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
									12,269,977.00
	TOTAL COSTS								19,457,599.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,673
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,577,305.18		8,577,305.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,303,777.45		4,303,777.45
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,857,204.21		7,857,204.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	157,545.86		157,545.86
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	423,409.23		423,409.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,319,241.93	0.00	21,319,241.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36		58,330.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,423,913.84								1,423,913.84
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36	0.00	58,330.36
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	21,377,572.29	0.00	21,377,572.29
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	676,316.41		676,316.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	154,377.81		154,377.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	313,827.63		313,827.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00		1,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	97,566.99		97,566.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,243,588.84	0.00	1,243,588.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36		58,330.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,330.36	0.00	58,330.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,301,919.20	0.00	1,301,919.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,301,919.20

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	7,900,988.77		7,900,988.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,149,399.64		4,149,399.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,543,376.58		7,543,376.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	156,045.86		156,045.86
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	325,842.24		325,842.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	20,075,653.09	0.00	20,075,653.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,423,913.84								1,423,913.84
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	20,075,653.09	0.00	20,075,653.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									20,075,653.09
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,301,233.85		1,301,233.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,587,056.84		1,587,056.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,710,810.26		1,710,810.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	122,622.99		122,622.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	123,050.76		123,050.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,844,774.70	0.00	4,844,774.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	4,844,774.70	0.00	4,844,774.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									11,445,499.09
	TOTAL COSTS									16,290,273.79

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

SELPA: Madera/Mariposa (AB)

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

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

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

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

#### **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Madera/Mariposa (AB)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**

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

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

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

**If (b) is less than (a).**

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

Available to set aside for EIS  
(line (b) minus line (e), zero if negative)

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


SELPA: Madera/Mariposa (AB)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	25,034,365.00		
b. Less: Expenditures paid from federal sources	1,267,165.00		
c. Expenditures paid from state and local sources	23,767,200.00	21,499,566.93	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,499,566.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,767,200.00	21,499,566.93	2,267,633.07

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

	Budgeted Amounts FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	25,034,365.00		
b. Less: Expenditures paid from federal sources	1,267,165.00		
c. Expenditures paid from state and local sources	23,767,200.00	21,499,566.93	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,499,566.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,767,200.00	21,499,566.93	
d. Special education unduplicated pupil count	1673	1673	
e. Per capita state and local expenditures (A2c/A2d)	14,206.34	12,850.91	1,355.43

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

SELPA: Madera/Mariposa (AB)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	19,457,599.00	16,290,273.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,290,273.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,457,599.00	16,290,273.79	3,167,325.21

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

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	19,457,599.00	16,290,273.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,290,273.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,457,599.00	16,290,273.79	
b. Special education unduplicated pupil count	1,673	1,673	
c. Per capita local expenditures (B2a/B2b)	11,630.36	9,737.16	1,893.20

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

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