	NUAL BUDGET REPORT: y 1, 2020 Budget Adoption
	Insert "X" in applicable boxes:
X	This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
X	If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.
	Budget available for inspection at: Public Hearing:
	Place: Wheatland School District (Zoom Meeting) Date: June 08, 2020 Adoption Date: June 18, 2020 Place: Wheatland School District Date: June 18, 2020 Time: 04:00 PM
	Signed: Clerk/Secretary of the Governing Board (Original signature required)
	Contact person for additional information on the budget reports:
	Name: Craig Guensler Telephone: 530-633-3130
	Title: Superintendent E-mail: cguensler@wheatland.k12.ca.us

Criteria and Standards Review Summary

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

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

July 1 Budget FINANCIAL REPORTS 2020-21 Budget School District Certification

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

UPPLE	EMENTAL INFORMATION		No_	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		x
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	х	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		x
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		x

July 1 Budget FINANCIAL REPORTS 2020-21 Budget School District Certification

UPPLE	MENTAL INFORMATION (con	itinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, are they lifetime benefits? 	Х	
		 If yes, do benefits continue beyond age 65? 	X	
		 If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	X	
		 Classified? (Section S8B, Line 1) 	X	
		 Management/supervisor/confidential? (Section S8C, Line 1) 	Х	
S9	Local Control and Accountability Plan (LCAP)	 Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		Х
		 Adoption date of the LCAP or an update to the LCAP: 	n	/a
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	х	

DITIO	ONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	х	
۹2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	

July 1 Budget FINANCIAL REPORTS 2020-21 Budget School District Certification

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

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ANN	NUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS	
insu to th gove	rsuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self- ured for workers' compensation claims, the superintendent of the school district annually shall provide information he governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The verning board annually shall certify to the county superintendent of schools the amount of money, if any, that it has cided to reserve in its budget for the cost of those claims.	
To t	the County Superintendent of Schools:	
()	Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):	
	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities: \$ 0.00	
(<u>X</u>)	This school district is self-insured for workers' compensation claims through a JPA, and offers the following information: Tri-Counties School Insurance Group	
()	This school district is not self-insured for workers' compensation claims.	
Signed		
	Clerk/Secretary of the Governing Board (Original signature required)	
	For additional information on this certification, please contact:	
Name:	Craig Guensler	
Title:	Superintendent	
Telephone:	: (530) 633-3130	

cguensler@wheatland.k12.ca.us

E-mail:

Wheatland Elementary Yuba County

		'	2019	2019-20 Estimated Actuals	s		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	12,028,006.00	00.00	12,028,006.00	11,045,536.00	00.0	11,045,536.00	-8.2%
2) Federal Revenue		8100-8299	1,741,989.10	557,450.15	2,299,439.25	1,578,842.06	476,341.00	2,055,183.06	-10.6%
3) Other State Revenue		8300-8599	360,562.00	1,245,668.68	1,606,230.68	230,766.00	727,253.69	958,019.69	40.4%
4) Other Local Revenue		8600-8799	355,921.10	730,680.50	1,086,601.60	212,427.22	1,044,604.00	1,257,031,22	15.7%
5) TOTAL, REVENUES			14,486,478.20	2,533,799.33	17,020,277.53	13,067,571.28	2,248,198.69	15,315,769.97	-10.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,201,316.96	837,273.05	7,038,590.01	5,942,997.06	1,234,054.43	7,177,051.49	2.0%
2) Classified Salaries		2000-2999	2,342,641.88	1,419,672.40	3,762,314.28	2,172,121.70	1,225,175.19	3,397,296.89	-9.7%
3) Employee Benefits		3000-3999	3,212,724.78	963,971.99	4,176,696.77	3,131,535.58	858,642.14	3,990,177.72	4.5%
4) Books and Supplies		4000-4999	826,869.50	688,261.39	1,515,130.89	438,064.41	277,195.62	715,260.03	-52.8%
5) Services and Other Operating Expenditures		2000-2999	995,887.64	485,902.66	1,481,790.30	682,756.23	171,106.00	853,862.23	42.4%
6) Capital Outlay		6669-0009	00.00	0.00	00.00	0.00	0.00	00:0	%0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	130,967.00	629,663.00	760,630.00	162,694.00	845,011.00	1,007,705.00	32.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(71,391.24)	44,334.49	(27,056.75)	(57,126.37)	30,484.74	(26,641.63)	-1.5%
9) TOTAL, EXPENDITURES			13,639,016.52	5,069,078.98	18,708,095.50	12,473,042.61	4,641,669.12	17,114,711.73	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-89)			847,461.68	(2,535,279.65)	(1,687,817.97)	594,528.67	(2,393,470.43)	(1,798,941.76)	6.6%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	00:00	00.0	0.00	0.00	00.0	0.00	0.0%
b) Transfers Out		7600-7629	108,000.00	0.00	108,000.00	34,000.00	0.00	34,000.00	-68.5%
2) Other Sources/Uses a) Sources		8930-8979	00:00	0.00	0.00	0.00	0.00	0.00	%0.0
b) Uses		7630-7699	0.00	00.00	00.00	0.00	0.00	00.00	%0.0
3) Contributions		6668-0868	(2,304,127.24)	2,304,127.24	0.00	(2,346,006.87)	2,346,006.87	00:00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	SES		(2,412,127.24)	2,304,127.24	(108,000.00)	(2,380,006.87)	2,346,006.87	(34.000.00)	-68.5%

Wheatland Elementary Yuba County

			201	2019-20 Estimated Actuals	sli		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,564,665.56)	(231,152.41)	(1,795,817.97)	(1,785,478.20)	(47.463.56)	(1,832,941.76)	2.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,620,176.62	1,061,236.37	6,681,412.99	4,055,511.06	830,083.96	4,885,595.02	-26.9%
b) Audit Adjustments		9793	00.0	0.00	00.00	00.0	00.0	00.0	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,620,176.62	1,061,236.37	6,681,412.99	4,055,511.06	830,083.96	4,885,595.02	-26.9%
d) Other Restatements		9466	00.0	00.0	0.00	0.00	0.00	00:0	%0.0
e) Adjusted Beginning Balance (F1c + F1d)	(F		5,620,176.62	1,061,236.37	6,681,412.99	4,055,511.06	830,083.96	4,885,595.02	-26.9%
2) Ending Balance, June 30 (E + F1e)			4,055,511.06	830,083.96	4,885,595.02	2,270,032.86	782,620.40	3,052,653.26	-37.5%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	13,450.00	0.00	13,450.00	13,450.00	0.00	13,450.00	0.0%
Stores		9712	00.0	00.00	00:00	0.00	00:00	00.00	0.0%
Prepaid Items		9713	0.00	00.0	00.00	0.00	00:00	00.0	%0.0
All Others		9719	00.00	00.00	00.00	00.00	0.00	00.00	%0.0
b) Restricted		9740	00:0	830,083.96	830,083.96	00.0	782,620.40	782,620.40	-5.7%
c) Committed Stabilization Arrangements		9750	0.00	00.0	0.00	00.0	00.00	0.00	%0.0
Other Commitments		9760	00.00	00.00	00.00	00.00	0.00	00.00	%0.0
d) Assigned									
Other Assignments Other - Future Textbook Adoptions	1100	9780	2,913,095.33	0.00	2,913,095.33	1,576,534.82	0.00	1,576,534.82	-45.9%
Accrued Vacation	0000	9780	189,493.52		189,493.52				
Salary & Benefits for Cash Flow	0000	9780	1,337,930,99		1,337,930.99				
Lottery - Future Textbook Adoptions	1100	9780	1,385,670.82		1,385,670,82				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,128,965.73	0.00	1,128,965 73	680,048.04	00.00	680,048.04	-39.8%
Unassigned/Unappropriated Amount		9790	00.00	00.00	0.00	0.00	0.00	0.00	0.0%

Wheatland Elementary Yuba County

		204	2019-20 Estimated Actuals			2020 24 Budget		
			3-20 Estimated Actua	2		1añong 17-0707		
 Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
G. ASSETS								
1) Cash a) in County Treasury	9110	0.00	0.00	00'0				
1) Fair Value Adjustment to Cash in County Treasury	9111	00.0	0.00	00.00				
b) in Banks	9120	00.0	0.00	0.00				
c) in Revolving Cash Account	9130	00:0	0.00	00:0			Ç	
d) with Fiscal Agent/Trustee	9135	00.0	0.00	00.00				
e) Collections Awaiting Deposit	9140	00:0	0.00	0.00				
2) Investments	9150	00:0	0.00	00:00				
3) Accounts Receivable	9200	00.00	00:00	00.00				
4) Due from Grantor Government	9290	00.0	00'0	00:00				
5) Due from Other Funds	9310	00.00	0.00	00.00				
6) Stores	9320	00:00	0.00	00:00				
7) Prepaid Expenditures	9330	00:00	00:0	00:00				
8) Other Current Assets	9340	00.00	00.00	00.00				
9) TOTAL, ASSETS		00:0	0.00	00:00				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	00.00	00.00	00:00				
2) TOTAL, DEFERRED OUTFLOWS		00.00	0.00	00.00				
I. LIABILITIES								
1) Accounts Payable	9500	42,800.18	0.00	42,800.18				
2) Due to Grantor Governments	9590	00.00	0.00	00.00				
3) Due to Other Funds	9610	00.00	00.00	00.00				
4) Current Loans	9640	00.00	00.0	00.00				
5) Uneamed Revenue	9650	00.00	00.0	00.00				
6) TOTAL, LIABILITIES		42,800.18	00.0	42,800.18				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	0696	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		00.00	00.00	00.00				
K. FUND EQUITY								
Ending Fund Balance, June 30								

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			2019	2019-20 Estimated Actuals	s		2020-21 Budget		
					Total Fund		8	Total Fund	% Diff
		Object	Unrestricted	Restricted	col. A + B	Unrestricted	Restricted	col. D + E	Column
Description	Resource Codes	Codes	(A)	(8)	<u>(</u>	<u>(</u>)	(E)	<u>(</u>	C & F
(G9 + H2) - (I6 + J2)			(42,800.18)	0.00	(42,800,18)				

Wheatland Elementary Yuba County

			20	2019-20 Estimated Actuals	S		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	9,585,629.00	0:00	9,585,629.00	8,603,159.00	0.00	8,603,159.00	-10.2%
Education Protection Account State Aid - Current Year		8012	1,521,137.00	00.00	1,521,137.00	1,521,137.00	0.00	1,521,137.00	0.0%
State Aid - Prior Years		8019	0.00	00.00	00.00	00.00	00:0	00.00	%0.0
Tax Relief Subventions Homeowners' Exemptions		8021	7,791.88	0.00	7,791.88	7,791.88	0.00	7,791.88	0.0%
Timber Yield Tax		8022	0.00	00:0	00:0	00:00	0.00	00.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	00.0	00:00	00.00	0.00	%0.0
County & District Taxes Secured Roll Taxes		8041	567,655.12	00.00	567,655.12	567,655.12	0.00	567,655.12	%0:0
Unsecured Roll Taxes		8042	22,671.00	00.0	22,671.00	22,671.00	00.00	22,671.00	%0.0
Prior Years' Taxes		8043	0.00	00:0	00.0	00:00	0.00	0.00	%0.0
Supplemental Taxes		8044	0.00	0.00	00.00	00.00	0.00	0.00	%0.0
Education Revenue Augmentation Fund (ERAF)		8045	458,243.00	00.00	458,243.00	458,243.00	00.00	458,243.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	00.00	00:00	00.0	0.00	00.0	00.0	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	00:00	0.00	0.00	00:00	00.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	00:00	0.00	0.00	00:0	0.00	%0.0
Other In-Lieu Taxes		8082	0.00	0.00	00:00	00.00	00.00	0.00	%0.0
Less: Non-LCFF (50%) Adjustment		8089	0.00	00:00	0.00	0.00	0.00	0.00	%0:0
Subtotal, LCFF Sources			12,163,127.00	00.00	12,163,127.00	11,180,657.00	00.00	11,180,657.00	-8.1%
LCFF Transfers Unrestricted LCFF Transfers -									
Current Year	0000	8091	(65,170.00)		(65,170.00)	(65,170.00)		(65,170.00)	%0.0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	00:00	0.00	0.00	00.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	Ø	9608	(69,951.00)	00.00	(69,951.00)	(69,951.00)	0.00	(69,951.00)	%0.0
Property Taxes Transfers		8097	0.00	00:00	00:00	0.00	00.00	00:00	%0.0
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July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

			2019	2019-20 Estimated Actuals	S		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8089	00.0	00:0	00:0	0.00	00.0	00.00	%0'0
TOTAL, LCFF SOURCES			12,028,006.00	00.00	12,028,006.00	11,045,536.00	00:00	11,045,536.00	-8.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	1,700,998.90	00.0	1,700,998.90	1,578,842.06	00.0	1,578,842.06	-7.2%
Special Education Entitlement		8181	00.00	230,824.64	230,824.64	0.00	255,604.00	255,604.00	10.7%
Special Education Discretionary Grants		8182	0.00	36,006.64	36,006.64	00.00	23,774.00	23,774.00	-34.0%
Child Nutrition Programs		8220	0.00	00.00	00:00	0.00	00.00	0.00	%0.0
Donated Food Commodities		8221	0.00	00.00	00:0	0.00	00.00	00.00	%0'0
Forest Reserve Funds	14	8260	0.00	0.00	00.0	00.00	00.00	0.00	%0.0
Flood Control Funds		8270	0.00	0.00	00.00	0.00	00.00	0.00	%0.0
Wildlife Reserve Funds		8280	0.00	0.00	00.00	0.00	00.00	0.00	%0.0
FEMA		8281	0.00	0.00	00.00	0.00	00.00	0.00	%0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	00:00	00.0	0.00	0.00	%0:0
Pass-Through Revenues from Federal Sources		8287	00.00	00:0	0.00	0.00	00.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		240,537.87	240,537.87		149,600.00	149,600.00	-37.8%
Title I, Part D, Local Delinquent Programs	3025	8290		00.00	0.00		00.00	0.00	%0.0
Title II, Part A, Supporting Effective Instruction	4035	8290		25,689.00	25,689.00		24,505.00	24,505.00	4.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	%0.0

Wheatland Elementary Yuba County

Part Experiment Part				2019	2019-20 Estimated Actuals	s		2020-21 Budget		
Interference of Action (1999) 10	Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
state 4203 8790 9,052,00 9,052,	Title III, Part A, English Learner									
THE 4610 8290 9341 941 941 941 941 941 941 941 941 941 9	Program	4203	8290		9,052.00	9,052.00		9,052.00	9,052.00	0.0%
Successive Act	Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
All Other R290 40,890.20 0.00 40,990.20 0.00	Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		15,340.00	15,340.00		13,806.00	13,806.00	-10.0%
Fig. All Other 8290 40,980.20 0.00	Career and Technical Education	3500-3599	8290		0.00	0.00		00.00	0.00	0.0%
1,741,981,01 557,450,15 2,289,439,25 1,578,842,06 476,341,00 2,085,183,06 1,578,842,04 1,545,544 1,445,549,4	All Other Federal Revenue	All Other	8290	40,990.20	00.00	40,990.20	00:0	0.00	00.00	-100.0%
Plan 6500 8319 0.00	TOTAL, FEDERAL REVENUE			1,741,989,10	557,450.15	2,299,439.25	1,578,842.06	476,341.00	2,055,183.06	-10.6%
6500 8311 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	OTHER STATE REVENUE Other State Apportionments									
6500 8314 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	ROC/P Entitlement Prior Years	6360	8319		00.00	00.00		00.0	0.00	%0.0
6500 8319 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
All Other 8311 0.000 0.00 0.00 0.00 0.00 0.00 0.00	Prior Years	6500	8319		00.00	00.0		00.00	0.00	%0.0
All Other 8319 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	All Other State Apportionments - Current Year	All Other	8311	00.00	00.00	00.00	00.00	00.00	0.00	0.0%
8520 0.00 <th< td=""><td>All Other State Apportionments - Prior Years</td><td>All Other</td><td>8319</td><td>00.00</td><td>00.00</td><td>00.0</td><td>00.00</td><td>00.00</td><td>0.00</td><td>%0.0</td></th<>	All Other State Apportionments - Prior Years	All Other	8319	00.00	00.00	00.0	00.00	00.00	0.00	%0.0
8550 39,902.00 0.00 39,902.00 0.00 39,902.00 557,856.00 39,902.00 257,856.00 2	Child Nutrition Programs		8520	00.00	00.00	00.0	00.00	00.0	0.00	0.0%
8560 190,864.00 66,992.00 257,856.00 190,864.00 66,992.00 257,856.00 8575 0.00 0.00 0.00 0.00 0.00 0.00 0.00 8576 0.00 0.00 0.00 0.00 0.00 0.00 8587 0.00 490,126.14 490,126.14 490,126.14 414,549.44 414,549.44	Mandated Costs Reimbursements		8550	39,902.00	00.00	39.902.00	39,902.00	00.0	39,902.00	%0.0
8575 0.00 <th< td=""><td>Lottery - Unrestricted and Instructional Material</td><td>S</td><td>8560</td><td>190,864.00</td><td>66,992.00</td><td>257.856.00</td><td>190,864.00</td><td>66.992.00</td><td>257,856.00</td><td>%0.0</td></th<>	Lottery - Unrestricted and Instructional Material	S	8560	190,864.00	66,992.00	257.856.00	190,864.00	66.992.00	257,856.00	%0.0
8575 0.00 <th< td=""><td>Tax Relief Subventions Restricted Levies - Other</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Tax Relief Subventions Restricted Levies - Other									
8576 0.00 <th< td=""><td>Homeowners' Exemptions</td><td></td><td>8575</td><td>0.00</td><td>00.00</td><td>00.00</td><td>00:00</td><td>00.00</td><td>0.00</td><td>%0.0</td></th<>	Homeowners' Exemptions		8575	0.00	00.00	00.00	00:00	00.00	0.00	%0.0
8587 0.00 0.00 0.00 0.00 0.00 0.00 6010 8590 490,126.14 490,126.14 414,549.44 414,549.44 414,549.44	Other Subventions/In-Lieu Taxes		8576	0.00	00.00	00.00	00.00	00'0	0.00	%0.0
6010 8590 414,549.44 490,126.14 490,126.14 414,549.44 414,549.44	Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	00.0	0.00	%0:0
	After School Education and Safety (ASES)	6010	8590		490,126.14	490,126.14		414,549.44	414,549.44	-15.4%

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Wheatland Elementary Yuba County

			2019	2019-20 Estimated Actuals	s		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	00.00		0.00	00:00	%0.0
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		3,000.00	3,000.00		3,000.00	3,000.00	%0.0
California Clean Energy Jobs Act	6230	8590		00.00	00.00		00.00	00.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		87,500.00	87,500.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	00.00		0.00	00.00	%0.0
Specialized Secondary	7370	8590		0.00	0.00		00.00	00.00	%0.0
Quality Education Investment Act	7400	8590		0.00	00.00		00.0	0.00	%0.0
All Other State Revenue	All Other	8590	129,796.00	598,050.54	727,846.54	00.00	242,712.25	242,712.25	%2'99-
TOTAL, OTHER STATE REVENUE			360,562.00	1,245,668.68	1,606,230.68	230,766.00	727,253.69	958,019.69	40.4%

Wheatland Elementary Yuba County

			2019	2019-20 Estimated Actuals	S		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	00.00	0.00	00:00	0.00	0.00	%0.0
Prior Years' Taxes		8617	00.0	00:00	0.00	00:0	00.00	00.00	%0.0
Supplemental Taxes		8618	00.00	00.00	0.00	00.00	00.00	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	00.00	00:00	0.00	00:0	00.00	00.00	%0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	00.0	0.00	0.00	0.00	0.00	%0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	R	8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	2,900.00	00:00	2,900.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	00.0	00:00	0.00	00:00	0.00	0.00	%0.0
Food Service Sales		8634	00.00	0.00	0.00	00:00	00.00	00.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	00.00	00.00	0.00	0.0%
Leases and Rentals		8650	00.00	0.00	0.00	00.00	00.00	0.00	%0.0
Interest		8660	124,000.00	0.00	124,000.00	105,000.00	00.00	105,000.00	-15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	00.00	00.00	0.00	0.00	0.00	0.00	%0.0
Fees and Contracts Adult Education Fees		8671	00:0	00.00	0.00	0.00	00.0	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	00.00	00 0	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	00.00	0.00	0.00	%0.0
Interagency Services		8677	24,492.21	0.00	24,492.21	22,427.22	0.00	22.427.22	-8.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
All Other Fees and Contracts		8689	00.00	113,098.05	113,098.05	0.00	00.000.06	90.000.00	-20.4%
Other Local Revenue Plus: Misc Funds Non-LCFF				18					

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California Dept of Education SACS Financial Reporting Software - 2020.1.0 File: fund-a (Rev 03/10/2020)

July 1 E Genera Unrestricted a Expenditure

Wheatland Elementary Yuba County

			201	2019-20 Estimated Actuals	<u>s</u>		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	00:00	00:00	00:00	00:00	00.00	00.00	%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		6698	204,528.89	49,547.97	254,076.86	85,000.00	0.00	85,000.00	-66.5%
Tuition		8710	00:00	00:0	0.00	0.00	0.00	00:00	%0.0
All Other Transfers In		8781-8783	00:00	00.0	0.00	0.00	0.00	00:00	%0.0
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	0200	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		568,034.48	568,034.48		954,604.00	954,604.00	68.1%
From JPAs	6500	8793		0.00	00.00		0.00	00.00	%0.0
ROC/P Transfers From Districts or Charter Schools	6360	8791		00:00	00:00		00:00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	00.00	%0.0
From JPAs	6360	8793		0.00	0.00		0.00	00.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	00.00	00.0	00.00	00.0	0.00	0.0%
From County Offices	All Other	8792	00.00	00.00	00.0	0.00	0.00	00.00	%0.0
From JPAs	All Other	8793	0.00	00.0	0.00	0.00	00.00	00.00	%0.0
All Other Transfers in from All Others		8799	0.00	0.00	00.0	0.00	0.00	0.00	%0.0
TOTAL, OTHER LOCAL REVENUE			355,921.10	730,680.50	1,086,601.60	212,427.22	1,044,604.00	1,257,031.22	15.7%
TOTAL, REVENUES			14,486,478.20	2,533,799.33	17,020,277.53	13,067,571.28	2,248,198.69	15,315,769.97	-10.0%

Wheatland Elementary Yuba County

		2018	2019-20 Estimated Actuals	Is		2020-21 Budget		
Description Resource Codes	Object des Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	5,138,128.64	617,785.67	5,755,914.31	4,983,249.30	612,457.47	5,595,706.77	-2.8%
Certificated Pupil Support Salaries	1200	363,778.47	143,244.19	507,022.66	247,751.05	543,199.35	790,950.40	26.0%
Certificated Supervisors' and Administrators' Salaries	1300	699,409.85	8,085.51	707,495.36	711,996.71	7,874.61	719,871.32	1.7%
Other Certificated Salaries	1900	0.00	68,157.68	68,157.68	00.00	70,523.00	70,523.00	3.5%
TOTAL, CERTIFICATED SALARIES		6,201,316.96	837,273.05	7,038,590.01	5,942,997.06	1,234,054.43	7,177,051.49	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	416,281.13	569,151.12	985,432.25	417,344.32	457,535.34	874,879.66	-11.2%
Classified Support Salaries	2200	822,285.60	499,225.12	1,321,510.72	790,064.74	383,521.20	1,173,585.94	-11.2%
Classified Supervisors' and Administrators' Salaries	2300	185,193.19	292,253.83	477,447.02	181,184.80	322,937.25	504,122.05	5.6%
Clerical, Technical and Office Salaries	2400	816,496.44	59,042.33	875,538.77	698,171.11	61,181.40	759,352.51	-13.3%
Other Classified Salaries	2900	102,385.52	00.00	102,385.52	85,356.73	00.00	85,356.73	-16.6%
TOTAL, CLASSIFIED SALARIES		2,342,641.88	1,419,672.40	3,762,314.28	2,172,121.70	1,225,175.19	3,397,296.89	-9.7%
EMPLOYEE BENEFITS								
STRS	3101-3102	1,054,467.44	312,545.41	1,367,012.85	969,358.26	165,987.62	1,135,345.88	-16.9%
PERS	3201-3202	429,238.65	232,388.81	661,627.46	401,574.69	233,335.87	634,910.56	4.0%
OASDI/Medicare/Alternative	3301-3302	263,317.36	122,531.65	385,849.01	264,141.01	122,455.36	386,596.37	0.2%
Health and Welfare Benefits	3401-3402	1,179,411.91	214,630.69	1,394,042.60	1,166,268.67	226,049.29	1,392,317.96	-0.1%
Unemployment Insurance	3501-3502	4,281.72	1,389.03	5,670.75	4,029.72	1,176.88	5,206.60	-8.2%
Workers' Compensation	3601-3602	134,392.26	36,230.73	170,622.99	196,457.47	56,937.12	253,394.59	48.5%
OPEB, Allocated	3701-3702	00.0	00.0	0.00	00.0	0.00	0.00	%0.0
OPEB, Active Employees	3751-3752	00.0	00.0	0.00	00.0	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	147,615.44	44,255.67	191,871.11	129,705.76	52,700.00	182,405.76	4.9%
TOTAL, EMPLOYEE BENEFITS		3,212,724.78	963,971.99	4,176,696.77	3,131,535.58	858,642.14	3,990,177.72	4.5%
BOOKS AND SUPPLIES		-						
Approved Textbooks and Core Curricula Materials	4100	0.00	3,600.19	3,600.19	00.00	0.00	0.00	-100.0%
Books and Other Reference Materials	4200	158,987.39	46,760.78	205,748.17	00:00	16.692.00	16,692.00	-91.9%
Materials and Supplies	4300	502,364.90	420,032.86	922,397.76	357,373.71	201,279.13	558,652.84	-39.4%

California Dept of Education SACS Financial Reporting Software - 2020.1.0 File: fund-a (Rev 03/10/2020)

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

		2019	2019-20 Estimated Actuals	sli		2020-21 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment	4400	165,517.21	217,867.56	383,384.77	80,690.70	59,224.49	139,915.19	-63.5%
Food	4700	00.00	00.00	0.00	00:00	00:00	00.00	%0.0
TOTAL, BOOKS AND SUPPLIES		826,869.50	688,261.39	1,515,130.89	438,064.41	277,195.62	715,260.03	-52.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	00.0	0.00	00.0	0.00	00:0	00.00	%0:0
Travel and Conferences	5200	15,064,49	55,590.55	70,655.04	0.00	21,087.00	21,087.00	-70.2%
Dues and Memberships	2300	12,042.82	7,184.04	19,226.86	7,064.14	0.00	7,064.14	-63.3%
Insurance	5400 - 5450	165,536.90	0.00	165,536.90	172,000.00	0.00	172,000.00	3.9%
Operations and Housekeeping Services	5500	234,000.00	00.0	234,000.00	240,000.00	00.0	240,000.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	2600	69,307.63	11,700.00	81,007.63	35,041.79	00'000'6	44,041.79	-45.6%
Transfers of Direct Costs	5710	(8,000.00)	8,000.00	00.00	(12,000.00)	12,000.00	0.00	%0.0
Transfers of Direct Costs - Interfund	5750	(2,000.00)	0.00	(2.000.00)	(1,000.00)	00.00	(1,000.00)	-50.0%
Professional/Consulting Services and Operating Expenditures	5800	433,695.38	397,341.65	831,037.03	202,437.90	124,019.00	326,456.90	-60.7%
Communications	2900	76,240.42	6,086.42	82,326.84	39,212.40	5,000.00	44,212.40	-46.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		995,887.64	485,902.66	1,481,790.30	682,756.23	171,106.00	853,862.23	42.4%

Wheatland Elementary Yuba County

			2018	2019-20 Estimated Actuals	S		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	00:00	00.00	0.00	00.00	0.0%
Land Improvements		6170	0.00	00.0	00.0	0.00	00.00	0.00	%0.0
Buildings and Improvements of Buildings		6200	00.00	00.00	00.0	00.00	0.00	00:00	%0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	00.00	00.0	0.00	0.00	0.00	0.00	%0:0
Equipment		6400	0.00	0.00	00:0	0.00	00:00	0.00	0.0%
Equipment Replacement		0059	0.00	0.00	00:0	00:0	00.00	00:00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	00.00	00:00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	Costs)								
Tuition Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	00.00	00.00	0.00	00.00	0.0%
State Special Schools		7130	00.00	0.00	00.00	00:0	0.00	00:00	%0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	00.00	00:00	0.00	0.00	0.00	0.00	%0.0
Payments to County Offices		7142	130,967.00	629,663.00	760,630.00	162,694.00	845,011.00	1,007,705.00	32.5%
Payments to JPAs		7143	0.00	00.00	00.0	00.00	0.00	00.00	%0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	00'0	00.0	0.00	0.00	0.00	0.00	%0.0
To County Offices		7212	00.00	0.00	00.00	00.00	0.00	00:00	%0.0
To JPAs		7213	0.00	00.00	00.00	00.00	0.00	0.00	%0.0
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	ments 6500	7221		00.0	0.00		00:0	0.00	0.0%
To County Offices	6500	7222		00:00	00.00		0.00	0.00	%0.0
To JPAs	6500	7223		00.00	00.00		0.00	00.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		00.0	0.00	V = 1	00.00	0.00	%0.0
To County Offices	6360	7222		00.00	00.00		00.00	0.00	0.0%
To JPAs	6360	7223		00.00	00:00		0.00	0.00	%0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	00.00	00.00	0.00	0.00	0.00	%0.0
All Other Transfers		7281-7283	0.00	00:00	00.00	00.00	00.00	00.00	%0.0
Colifornia Dont of Education									

California Dept of Education SACS Financial Reporting Software - 2020.1.0 File: fund-a (Rev 03/10/2020)

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

		2018	2019-20 Estimated Actuals	lls		2020-21 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Debt Service Debt Service - Interest	7438	0.00	0.00	00.00	0.00	0.00	0.00	%0.0
Other Debt Service - Principal	7439	0.00	0.00	0.00	00:0	00:00	00:00	%0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		130,967.00	629,663.00	760,630.00	162,694.00	845,011.00	1,007,705.00	32.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(44,334.49)	44,334.49	00.00	(30,484.74)	30,484.74	0.00	%0.0
Transfers of Indirect Costs - Interfund	7350	(27,056.75)	0.00	(27,056.75)	(26,641.63)	00:00	(26,641.63)	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(71,391.24)	44,334.49	(27,056.75)	(57,126.37)	30,484.74	(26,641.63)	-1.5%
TOTAL EXPENDITURES		13.639.016.52	5.069.078.98	18.708.095.50	12.473.042.61	4.641.669.12	17.114.711.73	-8.5%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

NTERFUND TANISFERS N				201	2019-20 Estimated Actuals	8		2020-21 Budget		
SINA SB12 0.00 0.00 0.00 0.00 und 8914 0.00 0.00 0.00 0.00 d Transfers In 8914 0.00 0.00 0.00 0.00 A Transfers In 8919 0.00 0.00 0.00 0.00 ROUT 7611 25,000,00 0.00 0.00 0.00 a OUT 7612 0.00 0.00 0.00 0.00 a Charles Res Dut 7612 0.00 0.00 0.00 0.00 a Transfers Cut 7619 0.00 0.00 0.00 0.00 a Transfers Cut 88953 0.00 0.00 0.00 0.00 0.00 a Sast 88971 0.00 0.00 0.00	Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Fig. 1. The ANSTERIS OUT	INTERFUND TRANSFERS INTERFUND TRANSFERS IN									
TRANSFERS IN S814 0.00	From: Special Reserve Fund		8912	0.00	00.0	0.00	00'0	0.00	0.00	%0.0
Transfers in the page 0.00 0.00 0.00 0.00	From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	00.00	0.00	
SE OUT TRANSFERS IN 0.00	Other Authorized Interfund Transfers In		8919	0.00	0.00	00:00	00.00	0.00	0.00	%0.0
Fig. 25,000.00 0,000 25,000.00 25,00	(a) TOTAL, INTERFUND TRANSFERS IN			00:0	00:0	00.00	00'0	00.0	0.00	%0.0
Fig. 25,000,00 2	INTERFUND TRANSFERS OUT									
Figured Found For For Found Found For Found Found Found Found Found Found Found For For Found Found For For Found Found For Found For For Found Found For For For Found For For Found For For Found For For Found For For For For Found For For For For Found For	To: Child Development Fund		7611	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	%0.0
Find Transfers Out Transfers O	To: Special Reserve Fund		7612	0.00	0.00	00.00	00.00	0.00	00.00	%0'0
TRANSFERS OUT 7616 83,000,00 0,00 <td>To: State School Building Fund/ County School Facilities Fund</td> <td></td> <td>7613</td> <td>0.00</td> <td>00.0</td> <td>00.0</td> <td>0.00</td> <td>00:0</td> <td>00.0</td> <td>%0.0</td>	To: State School Building Fund/ County School Facilities Fund		7613	0.00	00.0	00.0	0.00	00:0	00.0	%0.0
TRANSFERS OUT 7619 0.00	To: Cafeteria Fund		7616	83,000.00	0.00	83,000.00	00.000.6	0.00	00.000,6	-89.2%
TRANSFERS OUT 108,000,00 0.00 108,000,00 34,000,00 nents 8931 0.00 0.00 0.00 0.00 al of 8953 0.00 0.00 0.00 0.00 si of EAs 0.00 0.00 0.00 0.00 ds 8965 0.00 0.00 0.00 0.00 Lesses 8971 0.00 0.00 0.00 0.00 Lesses 8972 0.00 0.00 0.00 0.00 Revenue Bonds 8973 0.00 0.00 0.00 0.00 ress 8973 0.00 0.00 0.00 0.00	Other Authorized Interfund Transfers Out		7619	00.00	0.00	00:00	0.00	0.00	0.00	%0.0
rentis 8931 0.00 0.00 0.00 0.00 al of 8953 0.00 0.00 0.00 0.00 of EAs 8965 0.00 0.00 0.00 0.00 ds ates 8971 0.00 0.00 0.00 0.00 Leases 8973 0.00 0.00 0.00 0.00 0.00 Reservence Bonds 8973 0.00 0.00 0.00 0.00 0.00 roses 8974 0.00 0.00 0.00 0.00 0.00	(b) TOTAL, INTERFUND TRANSFERS OUT			108,000.00	0.00	108,000.00	34,000.00	00.0	34,000.00	-68.5%
oritonments 8931 0.00	OTHER SOURCES/USES									
ments 8931 0.00 <t< td=""><td>sources</td><td></td><td></td><td></td><td></td><td>*</td><td></td><td></td><td></td><td></td></t<>	sources					*				
Assets 0.00 0.00 0.00 0.00 0.00 Assets 0.00 0.00 0.00 0.00 0.00 In Debt Proceeds sipation 8971 0.00 0.00 0.00 0.00 In Debt Proceeds sipation 8972 0.00 0.00 0.00 0.00 In Strom Capital Leases 8973 0.00 0.00 0.00 0.00 In In Lease Revenue Bonds 8973 0.00 0.00 0.00 0.00 In In Lease Revenue Bonds 8973 0.00 0.00 0.00 0.00 In I	State Apportionments Emergency Apportionments		8931	00.00		0.00	0.00	00.00	0.00	%0:0
8953 0.00 0.00 0.00 0.00 0.00 8965 0.00 0.00 0.00 0.00 0.00 ses 8972 0.00 0.00 0.00 0.00 ses 8973 0.00 0.00 0.00 0.00 ses 8973 0.00 0.00 0.00 0.00 ses 0.00 0.00 0.00 0.00	Proceeds									
ses 8965 0.00 0.00 0.00 0.00 0.00 ses 8972 0.00 0.00 0.00 0.00 0.00 ses 8973 0.00 0.00 0.00 0.00 0.00 sey 8973 0.00 0.00 0.00 0.00 0.00	Proceeds from Disposal of Capital Assets		8953	0.00		0.00	00.00	00.00	0.00	%0.0
ses 8973 0.00 0.00 0.00 0.00 0.00 0.00 ses 8973 0.00 0.00 0.00 0.00 0.00 0.00 ses 8973 0.00 0.00 0.00 0.00 0.00 ses 8973 0.00 0.00 0.00 0.00 0.00	Other Sources									
ses 8972 0.00 0.00 0.00 0.00 0.00 nrue Bonds 8973 0.00 0.00 0.00 0.00 8973 0.00 0.00 0.00 0.00	Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	00.00	0.00	0.00	00.00	0.00	%0.0
ses 8972 0.00	Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	00.00	0.00	0.00	00.00	00:0	00.00	%0.0
8973 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Proceeds from Capital Leases		8972	0.00	00:0	00.00	0.00	00.0	0.00	%0.0
0.00 0.00 0.00 0.00	Proceeds from Lease Revenue Bonds		8973	0.00		00.00	0.00	00.00	0.00	%0.0
	All Other Financing Sources		8979	0.00		0.00	0.00	0.00	0.00	%0.0

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July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

			2019	2019-20 Estimated Actuals	S		2020-21 Budget		
		Poido	Haractrictor	Doetricton	Total Fund	Lotoirtecan	Dostrictod	Total Fund	% Diff
Description	Resource Codes	Codes	(A)	(B)	(0)	(D)	(E)	(F)	C&F
(c) TOTAL, SOURCES			00.00	0.00	00.00	00.00	0.00	00:00	%0.0
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	%0:0
All Other Financing Uses		6692	00:00	00.00	00:0	00:00	00:00	00:00	%0.0
(d) TOTAL, USES			0.00	00:00	0.00	00.00	0.00	0.00	%0.0
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,304,127.24)	2,304,127.24	00.00	(2,346,006.87)	2,346,006.87	0.00	%0.0
Contributions from Restricted Revenues		0668	00.00	0.00	0.00	0.00	0.00	0.00	%0:0
(e) TOTAL, CONTRIBUTIONS			(2,304,127.24)	2,304,127.24	00.00	(2,346,006.87)	2,346,006.87	0.00	%0.0
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(2,412,127.24)	2,304,127.24	(108,000.00)	(2,380,006.87)	2,346,006.87	(34,000.00)	-68.5%

July Gen Unrestricte Expenditu

Wheatland Elementary Yuba County

			2019-	2019-20 Estimated Actuals	S		2020-21 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	12,028,006.00	00.00	12,028,006.00	11,045,536.00	0.00	11,045,536.00	-8.2%
2) Federal Revenue		8100-8299	1,741,989.10	557,450.15	2,299,439.25	1,578,842.06	476,341.00	2,055,183.06	-10.6%
3) Other State Revenue		8300-8599	360,562.00	1,245,668.68	1,606,230.68	230,766.00	727,253.69	958,019.69	-40.4%
4) Other Local Revenue		8600-8799	355,921.10	730,680.50	1,086,601.60	212,427.22	1,044,604.00	1,257,031.22	15.7%
5) TOTAL, REVENUES			14,486,478.20	2,533,799.33	17,020,277.53	13,067,571.28	2,248,198.69	15,315,769.97	-10.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,949,170.59	2,403,018.29	10,352,188.88	7,510,017.56	1,611,994,96	9,122,012.52	-11.9%
2) Instruction - Related Services	2000-2999		2,033,328.55	142,691.32	2,176,019.87	1,805,608.20	153,927,98	1,959,536.18	%6.6-
3) Pupil Services	3000-3999		1,167,707.99	999,387.80	2,167,095.79	942,262.86	1,348,494.72	2,290,757.58	5.7%
4) Ancillary Services	4000-4999		00.00	00.00	0.00	00:00	00.00	00.00	%0.0
5) Community Services	5000-5999	- 1	00.00	00.00	0.00	00:00	0.00	00:00	%0.0
6) Enterprise	6669-0009	•	00.00	00.0	0.00	00.00	00.00	00.00	%0.0
7) General Administration	7000-7999		1,029,437.78	58,515.69	1,087,953.47	870,217.12	30,484.74	900,701.86	-17.2%
8) Plant Services	8000-8999		1,328,404.61	835,802.88	2,164,207.49	1,182,242.87	651,755.72	1,833,998.59	-15.3%
9) Other Outgo	6666-0006	Except 7600-7699	130,967.00	629,663.00	760,630.00	162,694.00	845,011.00	1,007,705.00	32.5%
10) TOTAL, EXPENDITURES			13,639,016.52	5,069,078.98	18,708,095.50	12,473,042.61	4,641,669.12	17,114,711,73	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	B10)		847,461.68	(2,535,279.65)	(1,687,817.97)	594,528.67	(2,393,470.43)	(1,798,941.76)	9.9
D. OTHER FINANCING SOURCES/USES							•		
1) Interfund Transfers a) Transfers In		8900-8929	00:00	0.00	00:0	00.00	00:00	0.00	%0:0
b) Transfers Out		7600-7629	108,000.00	00.00	108,000.00	34,000.00	0.00	34,000.00	-68.5%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	00.0	00.00	00.00	00.0	%0.0
b) Uses		7630-7699	00.00	00.00	00.00	0.00	0.00	0.00	%0.0
3) Contributions		8980-8999	(2,304,127,24)	2,304,127.24	00.00	(2,346,006.87)	2,346,006.87	0.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	S/USES		(2,412,127.24)	2,304,127.24	(108,000.00)	(2,380,006.87)	2,346,006.87	(34.000.00)	-68.5%

			2019	2019-20 Estimated Actuals	als		2020-21 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)			(1,564,665.56)	(231,152.41)	(1,795,817.97)	(1,785,478.20)	(47,463.56)	(1,832,941.76)	2.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,620,176.62	1,061,236.37	6,681,412.99	4,055,511.06	830,083.96	4,885,595.02	-26.9%
b) Audit Adjustments		9793	00.00	00.00	00.00	00.00	00.00	00.00	%0.0
c) As of July 1 - Audited (F1a + F1b)			5,620,176.62	1,061,236.37	6,681,412.99	4,055,511.06	830,083.96	4,885,595.02	-26.9%
d) Other Restatements		9795	00.00	00.0	0.00	00.00	00.00	0.00	%0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,620,176.62	1,061,236.37	6,681,412.99	4,055,511,06	830,083,96	4,885,595.02	-26.9%
2) Ending Balance, June 30 (E + F1e)			4,055,511.06	830,083.96	4.885,595.02	2,270,032.86	782,620.40	3,052,653,26	-37.5%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	13,450.00	0.00	13,450.00	13,450.00	00.0	13,450.00	0.0%
Stores		9712	00:0	00.00	0.00	00:00	00.0	0.00	%0.0
Prepaid Items		9713	00.00	00.00	0.00	0.00	0.00	0.00	%0.0
All Others		9719	00.0	00.00	0.00	00.00	0.00	0.00	%0.0
b) Restricted		9740	00.00	830,083.96	830,083.96	00.0	782,620.40	782,620.40	-5.7%
c) Committed Stabilization Arrangements		9750	00:00	00.0	00.0	00:0	00:00	00.0	%0.0
Other Commitments (by Resource/Object)		0926	0.00	00.00	00.00	0.00	0.00	0.00	%00
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,913,095.33	00.00	2,913,095.33	1,576,534.82	00.00	1,576,534.82	-45.9%
Lottery - Future Textbook Adoptions	1100	9780				1,576,534.82		1,576,534.82	
Accrued Vacation	0000	9780	189,493.52		189,493.52				
Salary & Benefits for Cash Flow	0000	9780	1,337,930,99		1,337,930.99				
Lottery - Future Textbook Adoptions	1100	9780	1,385,670.82		1,385,670.82				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,128,965.73	00.0	1,128,965.73	680,048.04	0.00	680,048.04	-39.8%
Unassigned/Unappropriated Amount		9790	00:00	00.00	00.00	00.00	00:00	00.00	%0.0

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Wheatland Elementary Yuba County

July 1 Budget General Fund Exhibit: Restricted Balance Detail

		2019-20	2020-21
Resource	Description	Estimated Actuals	Budget
9300	Lottery: Instructional Materials	185,326.56	185,238.56
6512	Special Ed: Mental Health Services	415.72	415.72
9010	Other Restricted Local	644,341.68	596,966.12
lotal, Kestrik	lotal, Kestricted Balance	830,083.96	/82,620.40

Description	Resource Codes C	bject Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	816,407.00	747,574.00	-8.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,369.00	19,666.00	-39.2%
4) Other Local Revenue		8600-8799	9,300.00	8,000.00	-14.09
5) TOTAL, REVENUES			858,076.00	775,240.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	367,613.63	348,396.64	-5.2%
2) Classified Salaries		2000-2999	135,955.26	101,189.45	-25.6%
3) Employee Benefits		3000-3999	207,394.96	166,026.09	-19.9%
4) Books and Supplies		4000-4999	101,183.76	55,400.00	-45.2%
5) Services and Other Operating Expenditures		5000-5999	168,635.24	112,500.00	-33.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,500.00	29,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			1,010,282.85	813,012.18	-19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(152,206.85)	(37,772.18)	-75.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(152,206.85)	(37,772.18)	-75.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				252 200 00	07.00/
a) As of July 1 - Unaudited		9791	408,606.15	256,399.30	-37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,606.15	256,399.30	-37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			408,606.15	256,399.30	-37.3%
2) Ending Balance, June 30 (E + F1e)			256,399.30	218,627.12	-14.7%
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	23,995.80	24,312.80	1,3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		9780	232,403.50	194,314.32	-16.4%
Other Assignments	0000	9780	202,400.00	51,301.01	
Salary & Benefits for Cash Flow	0000	9780		124,187.18	
Site Aquisition	1100	9780		18,826.13	
Lottery	0000	9780	59,246.98	70,023110	
Salary & Benefits for Cash Flow Site Aquisition	0000	9780	150,769.39		
Lottery	1100	9780	22,387.13		
e) Unassigned/Unappropriated			Part Level		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
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		
Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		8
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY		in.			
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)		100	0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment		8011	636,826.00	567,993.00	-10.8%
State Aid - Current Year			109.630.00	109,630.00	0.09
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.09
State Aid - Prior Years		8019	0.00	0.00	0,07
LCFF Transfers	0000	9004	0.00	0.00	0.09
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.09
All Other LCFF Transfers - Current Year	All Other	8091	69,951.00	69,951.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes	5	8096			0.0%
Property Taxes Transfers		8097	0.00	0.00	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, LCFF SOURCES	=======================================		816,407.00	747,574.00	-8.49
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.09
Special Education Entitlement		8181	0,00	0.00	0.0
Special Education Discretionary Grants		8182	0.00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.0
Donated Food Commodities		8221	0.00	0.00	0.00
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
Title I, Part A, Basic	3010	8290	0.00	0.00	0.09
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.09
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.09
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.09
Title III, Part A, English Learner Program	4203	8290	0,00	0.00	0.09
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.09
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630) 8290	0.00	0.00	0.0
Career and Technical Education	3500-3599	8290	0.00	0.00	0,0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0,00	0.00	0.0

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,590.00	1,510.00	-5.0%
Lottery - Unrestricted and Instructional Materials		8560	19,584.00	18,156.00	-7.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.09
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	11,195.00	0.00	-100,09
TOTAL, OTHER STATE REVENUE	, 5 5		32,369.00	19,666.00	-39.29

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE	1,000				
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0,00	0.00	0.0%
Leases and Rentals		8650	0.00	0,00	0.0%
Interest		8660	9,300.00	8,000.00	-14.0%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,300.00	8,000.00	-14.0%
TOTAL, REVENUES			858,076.00	775,240.00	-9.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES				*	
Certificated Teachers' Salaries		1100	260,121.39	266,721.53	2.59
Certificated Pupil Support Salaries		1200	20,486.88	0.00	-100.0
Certificated Supervisors' and Administrators' Salaries		1300	87,005.36	81,675,11	-6.1
Other Certificated Salaries		1900	0.00	0.00	0,0
TOTAL, CERTIFICATED SALARIES			367,613,63	348,396,64	-5.2
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	114,296.45	79,531.45	-30.4
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	21,658.81	21,658.00	0.0
Other Classified Salaries		2900	0.00	0.00	0,0
TOTAL, CLASSIFIED SALARIES			135,955.26	101,189.45	-25.6
EMPLOYEE BENEFITS				die.	
STRS		3101-3102	71,978.47	56,462,69	-21.6
PERS		3201-3202	26,009.48	17,308,79	-33.5
OASDI/Medicare/Alternative		3301-3302	11,689.01	12,606.75	7.9
Health and Welfare Benefits		3401-3402	86,025.95	68,000.00	-21.0
Unemployment Insurance		3501-3502	256.05	224.80	-12.2
Workers' Compensation		3601-3602	10,672,04	10,790.06	1,1
OPEB, Allocated		3701-3702	0,00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0,0
Other Employee Benefits		3901-3902	763,96	633.00	-17.1
TOTAL, EMPLOYEE BENEFITS			207,394.96	166,026.09	-19.9
BOOKS AND SUPPLIES				T	
Approved Textbooks and Core Curricula Materials		4100	4,000.00	3,000.00	-25.0
Books and Other Reference Materials		4200	14,403.64	16,400.00	13.9
Materials and Supplies		4300	55,447.87	36,000.00	-35.1
Noncapitalized Equipment		4400	27,332.25	0.00	-100.0
Food		4700	0.00	0.00	0,0
TOTAL, BOOKS AND SUPPLIES			101,183.76	55,400.00	-45.2

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,969.34	0.00	-100.0%
Dues and Memberships		5300	1,930,00	1,000.00	-48.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	70,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	4,041.24	1,000.00	-75.3%
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	85,000.00	39,500.00	-53,5%
Communications		5900	2,694.66	1,000.00	-62.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		168,635.24	112,500.00	-33.3%
CAPITAL OUTLAY				-	
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
-		7110			
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	29,500.00	29,500.00	0.0%
					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					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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)		29,500,00	29,500.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				S TO SERVE	
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,010,282.85	813,012.18	-19.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0,00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	816,407.00	747,574.00	-8.49
2) Federal Revenue		8100-8299	0.00	0,00	0.00
3) Other State Revenue		8300-8599	32,369.00	19,666.00	-39.2
4) Other Local Revenue		8600-8799	9,300.00	8,000.00	-14.0
5) TOTAL, REVENUES			858,076.00	775,240.00	-9,7
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		624,045.67	522,936.43	-16.2
2) Instruction - Related Services	2000-2999		200,731,04	154,075.75	-23.2
3) Pupil Services	3000-3999	4	57,447.14	30,000.00	-47.8
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		2,000.00	2,500.00	25.0
8) Plant Services	8000-8999		96,559.00	74,000.00	-23.4
9) Other Outgo	9000-9999	Except 7600-7699	29,500.00	29,500.00	0.0
10) TOTAL, EXPENDITURES			1,010,282.85	813,012.18	-19.5
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10) O OTHER FINANCING SOURCES/USES			(152,206.85)	(37,772.18)	-75.2
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
Other Sources/Uses 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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(152,206.85)	(37,772.18)	-75,2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	408,606.15	256,399.30	37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,606,15	256,399.30	-37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			408,606.15	256,399.30	-37.3%
2) Ending Balance, June 30 (E + F1e)			256,399.30	218,627.12	-14.7%
Components of Ending Fund Balance a) Nonspendable				2	
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	23,995.80	24,312.80	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0700	000 400 50	404 244 22	-16.4%
Other Assignments (by Resource/Object)	0000	9780 9780	232,403.50	194,314.32 51,301.01	-10.476
Salary & Benefits for Cash Flow Site Aquisition	0000	9780		124,187.18	
Lottery	1100	9780		18,826.13	
Salary & Benefits for Cash Flow	0000	9780	59,246.98		
Site Aquisition	0000	9780	150,769.39		
Lottery	1100	9780	22,387.13		W.T. III.
e) Unassigned/Unappropriated		_		The state of	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Wheatland Elementary Yuba County

July 1 Budget Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

		2019-20	2020-21	
Resource	Description	Estimated Actuals	Budget	
6300	Lottery: Instructional Materials	23,995.80	24,312.80	
Total, Restr	icted Balance	23,995.80	24,312.80	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0,00	0.00	0.09
3) Other State Revenue		8300-8599	606,115.00	660,966,00	9.09
4) Other Local Revenue		8600-8799	44,729,95	38,000.00	-15.0%
5) TOTAL, REVENUES			650,844.95	698,966.00	7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	249,665,99	258,685.73	3.6%
2) Classified Salaries		2000-2999	199,917.43	187,779.83	-6,1%
3) Employee Benefits		3000-3999	113,676.82	110,358,81	-2.9%
4) Books and Supplies		4000-4999	40,995.00	30,000.00	-26.8%
5) Services and Other Operating Expenditures		5000-5999	63,110.06	47,500.00	-24.7%
6) Capital Outlay		6000-6999	0.00	0,00	0.0%
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	27,056.75	26,641.63	-1.5%
9) TOTAL, EXPENDITURES			694,422.05	660,966.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,577.10)	38,000.00	-187.2%
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	25,000.00	25,000.00	0.0%
b) Transfers Out		7600-7629	28,998.00	0.00	-100.0%
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			(3,998.00)	25,000.00	-725.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,575.10)	63,000.00	-232,4%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	128,439,90	80,864.80	-37,0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,439.90	80,864.80	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,439,90	80,864.80	-37.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			80,864.80	143,864.80	77.9%
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	65,802.03	101,802.03	54.7%
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	15,062.77	42,062.77	179.2%
Budget Reductions	0000	9780	42	2,062.77	
Budget Reductions	0000	9780	15,062.77		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	У	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES				И	
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	200.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			200.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			(200.00)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0,0%
Interagency Contracts Between ŁEAs		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	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.09
Child Development Apportionments		8530	0.00	0.00	0.09
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.09
State Preschool	6105	8590	598,798,00	660,966.00	10,49
All Other State Revenue	All Other	8590	7,317.00	0,00	-100.09
TOTAL, OTHER STATE REVENUE			606,115.00	660,966.00	9.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.09
Food Service Sales		8634	0,00	0.00	0.00
Interest		8660	3,268.00	2,000.00	-38.89
Net Increase (Decrease) in the Fair Value of Investme	ents	8662	0.00	0.00	0.09
Fees and Contracts			X		
Child Development Parent Fees		8673	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	36,211.50	36,000.00	-0.69
Other Local Revenue					
All Other Local Revenue		8699	5,250.45	0.00	-100.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			44,729.95	38,000.00	-15.09
TOTAL, REVENUES			650,844.95	698,966.00	7.49

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	210,964,84	219,143.33	3.99
Certificated Pupil Support Salaries		1200	10,243,44	10,542.40	2.9
Certificated Supervisors' and Administrators' Salaries		1300	28,457.71	29,000.00	1.9
Other Certificated Salaries		1900	0.00	0.00	0,0
TOTAL, CERTIFICATED SALARIES			249,665.99	258,685.73	3.6
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	155,517.45	143,702.10	-7.6
Classified Support Salaries		2200	15,658,46	15,627.73	-0,2
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	28,741.52	28,450.00	-1.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			199,917.43	187,779.83	-6.1
EMPLOYEE BENEFITS					
STRS		3101-3102	48,415.91	41,883.14	-13.5
PERS		3201-3202	15,335.93	15,869.46	3.5
OASDI/Medicare/Alternative		3301-3302	29,257.82	29,664.87	1.4
Health and Welfare Benefits		3401-3402	12,777.46	11,800.00	-7.6
Unemployment Insurance		3501-3502	318.12	223.33	-29.8
Workers' Compensation		3601-3602	7,363.99	10,718.01	45,5
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0,00	0.00	0.0
Other Employee Benefits		3901-3902	207.59	200,00	-3.7
TOTAL, EMPLOYEE BENEFITS			113,676.82	110,358.81	-2.9
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0,0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	39,530.21	30,000.00	-24.1
Noncapitalized Equipment		4400	1,464.79	0.00	-100.0
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			40,995.00	30,000.00	-26.8

Description Re	source Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.00
Insurance		5400-5450	0.00	0,00	0.09
Operations and Housekeeping Services		5500	40,000.00	35,000,00	-12.59
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,800.00	3,000.00	-48.39
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	2,000.00	1,000.00	-50,09
Professional/Consulting Services and Operating Expenditures		5800	12,210.06	5,500.00	-55,09
Communications		5900	3,100.00	3,000.00	-3.2
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		63,110.06	47,500.00	-24.7
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.04
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0,0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	27,056.75	26,641.63	-1.5
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS		27,056,75	26,641.63	-1.5
OTAL, EXPENDITURES			694,422.05	660,966.00	-4.89

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	25,000.00	25,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	0,0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	28,998.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,998.00	0.00	-100.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.09
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	0.00
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
_		7000	0.00	0.00	0.0%
(d) TOTAL, USES CONTRIBUTIONS			0.00		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,998.00)	25,000.00	-725.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES			100		
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	606,115.00	660,966.00	9.0%
4) Other Local Revenue		8600-8799	44,729.95	38,000.00	-15.0%
5) TOTAL, REVENUES			650,844.95	698,966,00	7,4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		499,177.99	464,705.08	-6,9%
2) Instruction - Related Services	2000-2999		81,939.55	80,128.61	-2.2%
3) Pupil Services	3000-3999		13,719.23	14,346.35	4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		27,056.75	26,641.63	-1.5%
8) Plant Services	8000-8999		72,528.53	75,144.33	3.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			694,422.05	660,966.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,577.10)	38,000.00	-187.2%
D. OTHER FINANCING SOURCES/USES				×	
1) Interfund Transfers		8900-8929	25,000.00	25,000.00	0.0%
a) Transfers In b) Transfers Out		7600-7629	28,998.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	- 0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,998.00)	25,000.00	-725.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,575.10)	63,000.00	-232.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,439.90	80,864.80	-37.0%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,439.90	80,864.80	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,439.90	80,864.80	-37.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			80,864.80	143,864.80	77.9%
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	65,802.03	101,802.03	54.7%
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) Budget Reductions Budget Reductions	0000 0000	9780 9780 9780	15,062.77	42,062.77 42,062.77	179.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	3000	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

Resource Description		2019-20	2020-21	
		Estimated Actuals	Budget	
9010	Other Restricted Local	65,802.03	101,802.03	
Total, Restr	icted Balance	65,802.03	101,802.03	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	474,000.00	470,000.00	-0.8%
3) Other State Revenue		8300-8599	34,000.00	27,000.00	-20,6%
4) Other Local Revenue		8600-8799	118,819.50	152,900.00	28.7%
5) TOTAL, REVENUES			626,819,50	649,900.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	315,525.96	300,206.26	-4.9%
3) Employee Benefits		3000-3999	112,952.66	135,599.67	20.1%
4) Books and Supplies		4000-4999	306,268.18	263,500.00	-14.0%
5) Services and Other Operating Expenditures		5000-5999	18,869.76	9,900.00	-47.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			753,616.56	709,205.93	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,797.06)	(59,305.93)	-53.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	83,000.00	9,000.00	-89.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	9	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			83,000.00	9,000.00	-89.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,797.06)	(50,305.93)	14.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	04.004.44	50 507 09	-46.4%
a) As of July 1 - Unaudited		9791	94,394.14	50,597.08	-46.4%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,394.14	50,597.08	-46.4%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,394.14	50,597.08	-46.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			50,597.08	291,15	-99.4%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,694.76	0.00	-100.0%
Prepaid Items		9713	0.00	0,00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	291.15	Nev
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	39,902.32	0.00	-100.0%
Salary & Benefits for Cash Flow	0000	9780	39,902.32		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treasury			0.00		
b) in Banks		9120			
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES		2			
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
			5.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	474,000.00	470,000.00	-0.8%
Donated Food Commodities		8221	0.00	0,00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			474,000.00	470,000.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	34,000.00	27,000.00	-20,6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,000,00	27,000.00	-20.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	117,187.00	152,000.00	29.7%
Leases and Rentals		8650	0,00	0.00	0.0%
Interest		8660	455.00	900.00	97.8%
Net Increase (Decrease) in the Fair Value of Investments	3	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	1,177.50	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			118,819.50	152,900.00	28.7%
TOTAL, REVENUES			626,819.50	649,900.00	3.7%

Description	Resource Codes Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0,09
CLASSIFIED SALARIES				
Classified Support Salaries	2200	295,833,84	274,476.66	-7,29
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	19,692.12	25,729.60	30.79
Other Classified Salaries	2900	0.00	0.00	0,0
TOTAL, CLASSIFIED SALARIES		315,525.96	300,206.26	-4,9
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.09
PERS	3201-3202	49,464.09	61,598.10	24.5
OASDI/Medicare/Alternative	3301-3302	23,575.80	19,270.35	-18,3
Health and Welfare Benefits	3401-3402	35,418.31	46,500.00	31.3
Unemployment Insurance	3501-3502	153.44	167.97	9.5
Workers' Compensation	3601-3602	4,341.02	8,063.25	85,79
OPEB, Allocated	3701-3702	0.00	0.00	0,04
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		112,952.66	135,599.67	20.19
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	24,800.26	12,500.00	-49.6°
Noncapitalized Equipment	4400	2,467.92	0.00	-100.09
Food	4700	279,000.00	251,000.00	-10.09
TOTAL, BOOKS AND SUPPLIES		306,268.18	263,500.00	-14.09

Description F	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Dues and Memberships		5300	400.00	0.00	-100.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	18,069.76	9,500.00	-47.49
Communications		5900	400.00	400.00	0.00
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		18,869.76	9,900.00	-47.59
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0,00	0.09
Equipment		6400	0,00	0.00	0.09
Equipment Replacement		6500	0,00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			-		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		0.00	0.00	0.09
TOTAL, EXPENDITURES			753,616.56	709,205.93	-5.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	83,000.00	9,000.00	-89.2%
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			83,000.00	9,000.00	-89.29
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources				*1	
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	0,00
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			83,000.00	9,000.00	-89.29

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	474,000.00	470,000.00	-0.8%
3) Other State Revenue		8300-8599	34,000.00	27,000.00	-20.6%
4) Other Local Revenue		8600-8799	118,819.50	152,900.00	28.7%
5) TOTAL, REVENUES			626,819.50	649,900.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		753,616.56	709,205.93	-5.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			753,616.56	709,205.93	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(126,797.06)	(59,305.93)	-53.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	83,000.00	9,000.00	-89.2%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
2) Other Sources/Uses		0006 00-6	0.00	0.00	0.00/
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			83,000.00	9,000.00	-89,29

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,797.06)	(50,305.93)	14,9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,394.14	50,597.08	-46,4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,394.14	50,597.08	-46_4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,394,14	50,597.08	-46.4%
2) Ending Balance, June 30 (E + F1e)			50,597.08	291.15	-99.4%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,694.76	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	291.15	New
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) Salary & Benefits for Cash Flow	0000	9780 9780	39,902.32 39,902.32	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Wheatland Elementary Yuba County

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	291.15
Total, Restr	ricted Balance	0.00	291.15

Description	Resource Codes Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	65,170,00	65,170.00	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	7,325.00	4,000.00	-45.4%
5) TOTAL, REVENUES		72,495.00	69,170.00	-4.6%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0,00	0,0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	25,000.00	35,000.00	40.0%
5) Services and Other Operating Expenditures	5000-5999	103,000.00	100,000.00	-2.9%
6) Capital Outlay	6000-6999	0.00	0,00	0.0%
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		128,000.00	135,000,00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(55,505.00)	(65,830.00)	18.6%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,505.00)	(65,830,00)	18.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	441,557.74	386,052,74	-12,6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			441,557.74	386,052.74	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			441,557.74	386,052,74	-12,6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			386,052.74	320,222,74	-17,1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
Prepaid Items				0.00	0.0%
All Others		9719	0.00		
b) Restricted		9740	65,438.89	0.00	-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	320,613.85	320,222.74	-0.1%
Deferred Maintenance	0000	9780		320,222.74	
Deferred Maintenance	0000	9780	320,613.85		Name of the last
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

9110 9111 9120 9130 9135 9140 9150 9200 9290 9310 9320 9330 9340	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Budget	Difference
9111 9120 9130 9135 9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
9111 9120 9130 9135 9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
9120 9130 9135 9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
9130 9135 9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
9135 9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
9140 9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00 0.00		
9150 9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00		
9200 9290 9310 9320 9330	0.00 0.00 0.00 0.00 0.00		
9290 9310 9320 9330	0.00 0.00 0.00 0.00		
9310 9320 9330	0.00 0.00 0.00 0.00		
9320 9330	0.00 0.00 0.00		
9330	0.00		
	0.00		
9340			
	0,00		
9490	0.00		
	0.00		
9500	0.00		
9590	0.00		
9610	0.00		
9640			
9650	0.00		
	0.00		
9690	0.00		
	0.00		
	9690		9690 0.00

July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	65,170.00	65,170.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			65,170,00	65,170.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,325.00	4,000.00	-45.4%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	0.0%
All Other Transfers In from All Others		8799	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,325.00	4,000.00	-45.4%
TOTAL, REVENUES			72,495.00	69,170.00	-4.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0,00	0.09
PERS		3201-3202	0:00	0.00	0,09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00
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	0.04
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0,00	0.09
Materials and Supplies		4300	25,000.00	35,000.00	40,09
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			25,000.00	35,000.00	40.0

Description F	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s	5600	40,000.00	20,000.00	-50.0%
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	63,000,00	80,000.00	27.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		103,000.00	100,000.00	-2,9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0,00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0,00	0.0%
TOTAL, EXPENDITURES			128,000.00	135,000.00	5.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0,00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0,00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	0.00	0.09

Wheatland Elementary Yuba County

July 1 Budget Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	65,170.00	65,170.00	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	7,325.00	4,000.00	-45.4%
5) TOTAL, REVENUES			72,495.00	69,170.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)				71 10	
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		128,000.00	135,000.00	5.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			128,000.00	135,000.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(55,505.00)	(65,830.00)	18.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,505.00)	(65,830.00)	18.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	441,557.74	386,052,74	-12,6%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			441,557.74	386,052.74	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			441,557.74	386,052.74	-12.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			386,052.74	320,222.74	-17,1%
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	65,438.89	0.00	-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) Deferred Maintenance Deferred Maintenance	0000 0000	9780 9780 9780	320,613.85 320,613.85	320,222.74	-0.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	3000	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Wheatland Elementary Yuba County

July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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		2019-20	2020-21	
Resource	Description	Estimated Actuals	Budget	
7810	Other Restricted State	65,438.89	0.00	
Total, Restr	icted Balance	65,438.89	0.00	

Description	Resource Codes Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES				
				100
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	52,100.00	51,000.00	-2.1%
5) TOTAL, REVENUES		52,100.00	51,000.00	-2.1%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		52,100.00	51,000.00	-2.1%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	28,998,00	0.00	-100.0%
b) Transfers Out	7600-7629	0,00	0.00	0.0%
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		28,998.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,098.00	51,000.00	-37.1%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,856,338.92	2,937,436.92	2,8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,856,338.92	2,937,436.92	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,856,338.92	2,937,436.92	2.8%
2) Ending Balance, June 30 (E + F1e)			2,937,436.92	2,988,436.92	1.7%
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	0.00	0,00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	2,937,436,92	2,988,436.92	1.7%
Table 9 Federal Impact Aid	0000	9780		2,898,407.85	
Child Dev Reserve	0000	9780		90,029.07	
Table 9 Federal Impact Aid	0000	9780	2,840,159.09		
Child Dev Reserve	0000	9780	97,277.83		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury	Ţ.	9110	0.00		
Fair Value Adjustment to Cash in County Treasury	ı	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		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0,00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3300	0.00		
J. DEFERRED INFLOWS OF RESOURCES			3.30		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		- 300	0.00		
K. FUND EQUITY			3.50		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0,00		

Wheatland Elementary Yuba County

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					0
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	52,100.00	51,000.00	-2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,100.00	51,000.00	-2.1%
TOTAL, REVENUES			52,100.00	51,000.00	-2.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS				100	
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,998.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,998.00	0,00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			- F		18-9-5
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)			28,998.00	0.00	-100.0%

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES			Y Sala		
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	52,100.00	51,000.00	-2.1%
5) TOTAL, REVENUES			52,100.00	51,000.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		٠			
FINANCING SOURCES AND USES (A5 - B10)			52,100.00	51,000.00	-2.1%
D. OTHER FINANCING SOURCES/USES		p			
Interfund Transfers a) Transfers In		8900-8929	28,998.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			28,998.00	0.00	-100.0%

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,098.00	51,000.00	-37.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,856,338.92	2,937,436.92	2.8%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,856,338.92	2,937,436.92	2.8%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,856,338.92	2,937,436.92	2.8%
2) Ending Balance, June 30 (E + F1e)			2,937,436.92	2,988,436.92	1.7%
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	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object) Table 9 Federal Impact Aid	0000	9780 9780	2,937,436.92	2,988,436.92 2,898,407.85	1.7%
Child Dev Reserve	0000	9780		90,029.07	
Table 9 Federal Impact Aid	0000	9780	2,840,159.09		
Child Dev Reserve	0000	9780	97,277.83		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Wheatland Elementary Yuba County

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource Description		2019-20 Estimated Actuals	Budget
Total Restric	cted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES			- Fre 200		
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	32,789.78	300.00	-99.1%
5) TOTAL, REVENUES		1	32,789.78	300.00	-99.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0,0%
3) Employee Benefits		3000-3999	0.00	0,00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,789.78	300.00	-99,1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,789,78	300.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,475,91	41,265.69	386.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,475,91	41,265.69	386.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1	8,475.91	41,265,69	386.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			41,265.69	41,565.69	0.7%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Casil		3711			
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	32,322,00	32,322.00	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	8.943.69	9,243.69	3.4%
ū	0000	9780		9,243.69	0,170
Classroom Construction				3,243.03	
Classroom Construction	0000	9780	8,943.69		
e) Unassigned/Unappropriated			177	The Late of the College	3,11, 3,51
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
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		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
-9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
,		9610	0.00		
Due to Other Funds Current Loans		9640	0.00		
		9650	0.00		
5) Unearned Revenue 6) TOTAL, LIABILITIES		5555	0.00		
			5.55		
DEFERRED INFLOWS OF RESOURCES		9690	0.00		
1) Deferred Inflows of Resources		9090	0.00		
2) TOTAL, DEFERRED INFLOWS		7	0.00		
(, FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	.0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.00
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.09
OTHER LOCAL REVENUE			9,00		
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00
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	0.00
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
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	0.04
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	467.78	300.00	-35.99
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.09
Fees and Contracts					
Mitigation/Developer Fees		8681	32,322.00	0.00	-100.09
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	0.09
TOTAL, OTHER LOCAL REVENUE			32,789.78	300.00	-99.19
OTAL, REVENUES			32,789.78	300.00	-99.19

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estillated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0,00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0,00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0,0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0,0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0,0%
BOOKS AND SUPPLIES				13.11	
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 Re	source Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
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	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
Communications		5900	0,00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		0.00	0.00	0,09
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	its)		0.00	0.00	0.0%
				11	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0,00	0.00	0,09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES			0.00	0.00	0.07
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0,00	0.0

			2019-20	2020-21	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0,0%
4) Other Local Revenue		8600-8799	32,789.78	300.00	-99_1%
5) TOTAL, REVENUES			32,789.78	300.00	-99,1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,789.78	300.00	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					0.004
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			32,789.78	300.00	-99.1%
BALANCE (C + D4) F. FUND BALANCE, RESERVES			32,109.10	300.00	-33,170
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,475.91	41,265.69	386.9%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			8,475,91	41,265.69	386.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,475.91	41,265.69	386.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			41,265.69	41,565,69	0.7%
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	32,322.00	32,322.00	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	8,943.69	9,243.69	3.4%
Classroom Construction	0000	9780		9,243.69	
Classroom Construction	0000	9780	8,943.69		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

		2019-20	2020-21	
Resource	Description	Estimated Actuals	Budget	
9010	Other Restricted Local	32,322.00	32,322.00	
Total. Restric	eted Balance	32,322.00	32,322.00	

Description	Resource Codes Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	54,000.00	50,000.00	-7.4%
5) TOTAL, REVENUES		54,000.00	50,000.00	-7.4%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0,00	0.0%
4) Books and Supplies	4000-4999	10,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999	350,000.00	50,000.00	-85.7%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
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		360,000.00	50,000.00	-86.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(306,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0,00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(306,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES	-	,	(550,500.00)	5,55	100.070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,807,959.30	2,501,959.30	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			2,807,959.30	2,501,959.30	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,807,959.30	2,501,959.30	-10.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,501,959.30	2,501,959.30	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0,00	0.0%
Prepaid Items		9713	0.00	0,00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	2,501,959,30	2,501,959,30	0.0%
Capital Outlay Projects	0000	9780		2,501,959.30	
Capital Outlay Projects	0000	9780	2,501,959.30		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	December Orde	Object C-d	2019-20	2020-21 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	<i>y</i>	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00		

	D O. da	Object Octor	2019-20	2020-21 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to 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	54,000.00	50,000.00	-7.4%
Net Increase (Decrease) in the Fair Value of Inve	stments	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			54,000.00	50,000.00	-7.4%
TOTAL, REVENUES			54,000.00	50,000.00	-7.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0,0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0,00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0,00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				^	
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	350,000.00	50,000.00	-85.79
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		350,000.00	50,000.00	-85.79
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		g 7211	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.09
OTAL, EXPENDITURES			360,000.00	50,000.00	-86.19

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			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0,00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0,00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.04
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0,00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0,00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Description	runction Codes	Object Codes	Latimated Actuals	Dundar	Dintiellos
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,000.00	50,000.00	-7.4%
5) TOTAL, REVENUES			54,000.00	50,000.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)				the state of	
1) Instruction	1000-1999		0.00	0.00	0.0%
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		360,000.00	50,000.00	-86,1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			360,000.00	50,000.00	-86.1%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(306,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(306,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,807,959.30	2,501,959.30	-10.9%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,807,959.30	2,501,959.30	-10.9%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,807,959.30	2,501,959.30	-10.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,501,959.30	2,501,959.30	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object) Capital Outlay Projects	0000	9780 9780	2,501,959.30 2,501,959.30	2,501,959.30 2,501,959.30	0.0%
Capital Outlay Projects e) Unassigned/Unappropriated Reserve for Economic Uncertainties	0000	9780 9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0%

Wheatland Elementary Yuba County

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
		-	
Total, Restric	ted Balance	0.00	0.00

Description	Resource Codes Obje	ct Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	80	10-8099	0.00	0.00	0.0%
2) Federal Revenue	810	00-8299	0.00	0.00	0.0%
3) Other State Revenue	830	00-8599	0,00	0.00	0.0%
4) Other Local Revenue	860	00-8799	22,200.00	21,000.00	-5.4%
5) TOTAL, REVENUES			22,200.00	21,000.00	-5.4%
B. EXPENSES					
1) Certificated Salaries	100	00-1999	0.00	0.00	0.0%
2) Classified Salaries	200	00-2999	0.00	0.00	0.0%
3) Employee Benefits	300	00-3999	0,00	0.00	0.0%
4) Books and Supplies	400	00-4999	0.00	0,00	0.0%
5) Services and Other Operating Expenses	500	00-5999	136,600.00	126,033.00	-7.7%
6) Depreciation	600	00-6999	0.00	0,00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		00-7299, 00-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	00-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			136,600.00	126,033.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,400.00)	(105,033.00)	-8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers	200		0.00	0.00	0.0%
a) Transfers In		00-8929	0.00	0.00	
b) Transfers Out	760	00-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	893	30-8979	0.00	0.00	0.0%
b) Uses	763	30-7699	0.00	0.00	0.0%
3) Contributions	898	30-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(114,400.00)	(105,033.00)	-8.2%
F. NET POSITION					
Beginning Net Position As of July 1 - Unaudited	e:	9791	1,027,940.14	913,540.14	-11,1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,027,940.14	913,540.14	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,027,940.14	913,540,14	-11.19
2) Ending Net Position, June 30 (E + F1e)			913,540.14	808,507.14	-11.5%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0,00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0,00	0.0%
c) Unrestricted Net Position		9790	913,540.14	808,507.14	-11.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
Pair Value Adjustment to Cash in County Treasury	/	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0,00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	22,200.00	21,000.00	-5.4%
Net Increase (Decrease) in the Fair Value of Inves	tments	8662	0.00	0.00	0.09
Fees and Contracts					
In-District Premiums/ Contributions		8674	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	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,200.00	21,000.00	-5.49
TOTAL, REVENUES			22,200.00	21,000.00	-5.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0,09
TOTAL, CERTIFICATED SALARIES			0.00	0,00	0.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0,00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0,00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Description F	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0,00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	8	5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0,00	0.09
Professional/Consulting Services and Operating Expenditures		5800	136,600.00	126,033.00	-7.79
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	S		136,600.00	126,033.00	-7.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.09
FOTAL, EXPENSES			136,600.00	126,033.00	-7.79

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0,0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	21,000.00	-5.4%
5) TOTAL, REVENUES			22,200.00	21,000.00	-5.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		136,600.00	126,033,00	-7.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			136,600.00	126,033.00	- 7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(114,400.00)	(105,033.00)	-8.2%
D. OTHER FINANCING SOURCES/USES					
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		8930-8979	0.00	0.00	0.0%
a) Sources 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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(114,400.00)	(105,033.00)	-8.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,027,940.14	913,540.14	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,027,940.14	913,540.14	-11,1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,027,940.14	913,540.14	-11.1%
2) Ending Net Position, June 30 (E + F1e)			913,540.14	808,507.14	-11.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	913,540.14	808,507.14	-11.5%

Wheatland Elementary Yuba County

July 1 Budget Self-Insurance Fund Exhibit: Restricted Net Position Detail

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Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
Total, Restr	icted Net Position	0.00	0.00

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	2019-	20 Estimated	Actuals	2020-21 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI				2		
and Extended Year, and Community Day						
School (includes Necessary Small School						
ADA)	1,246.05	1,246.05	1,246.05	1,236.55	1,230.25	1,236.55
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	1,246.05	1,246.05	1,246.05	1,236.55	1,230.25	1,236.55
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	1,11	1.00	1.11	1,11	1.00	1.11
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	1.11	1.00	1.11	1.11	1.00	1,11
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	1,247.16	1,247.05	1,247.16	1,237.66	1,231.25	1,237.66
7. Adults in Correctional Facilities						
8. Charter School ADA					5350-335	VIVE - CONTRACTOR
(Enter Charter School ADA using						
Tab C. Charter School ADA)	Daniel Calle					

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	33	2019-	20 Estimated	l Actuals	2	020-21 Budge	et
					Estimated P-2	Estimated	Estimated
Des	scription	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
	HARTER SCHOOL ADA						
A	uthorizing LEAs reporting charter school SACS financial	data in their Fun	d 01, 09, or 62 u	se this workshee	t to report ADA fo	or those charter s	chools.
<u>_c</u>	harter schools reporting SACS financial data separately	from their author	izing LEAs in Fu	nd 01 or Fund 62	use this workshe	eet to report their	ADA.
	FUND 01: Charter School ADA corresponding to SA	CS financial dat	a reported in F	und 01.			
1.	Total Charter School Regular ADA						
	Charter School County Program Alternative						
	Education ADA						
	a. County Group Home and Institution Pupils						
	o. Juvenile Halls, Homes, and Camps o. Probation Referred. On Probation or Parole.						
l '	Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
(d. Total, Charter School County Program						
	Alternative Education ADA)		2	
	(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
	Charter School Funded County Program ADA a. County Community Schools						
	a. County Community Schools b. Special Education-Special Day Class						
	c. Special Education-Special Bdy Glass						
	f. Special Education Extended Year						
6	e. Other County Operated Programs:				į.		11
	Opportunity Schools and Full Day				h		
	Opportunity Classes, Specialized Secondary Schools						
1	Total, Charter School Funded County						
	Program ADA						
	(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL CHARTER SCHOOL ADA			2.00		0.00	0.00
	Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
I	FUND 09 or 62: Charter School ADA corresponding	to SACS financi	al data reported	in Fund 09 or l	und 62.	v	
5.	Total Charter School Regular ADA	89.57	89.57	89.57	89.57	88.47	89.57
	Charter School County Program Alternative						
_	Education ADA						
	a. County Group Home and Institution Pupils						
	b. Juvenile Halls, Homes, and Camps b. Probation Referred, On Probation or Parole,						
,	Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
c	i. Total, Charter School County Program						
	Alternative Education ADA						
	(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
	Charter School Funded County Program ADA . County Community Schools						
	Special Education-Special Day Class						
	. Special Education-NPS/LCI						
	Special Education Extended Year						
€	e. Other County Operated Programs:						
	Opportunity Schools and Full Day						
	Opportunity Classes, Specialized Secondary Schools						
f	. Total, Charter School Funded County						
	Program ADA						
	(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
	OTAL CHARTER SCHOOL ADA	00.57	00.57	00 57	89.57	88.47	89.57
	Sum of Lines C5, C6d, and C7f) OTAL CHARTER SCHOOL ADA	89.57	89.57	89.57	09.57	00.47	08.07
	Reported in Fund 01, 09, or 62						
	Sum of Lines C4 and C8)	89.57	89.57	89.57	89.57	88.47	89.57

uals sets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Capital assets not being depreciated:						
Land	362,000.00		362,000.00			362,000.00
Work in Progress			00.00	136,847.00		136,847.00
Total capital assets not being depreciated	362,000.00	00:00	362,000.00	136,847.00	00.0	498,847.00
Capital assets being depreciated:						
Land Improvements			0.00			00:00
Buildings	34,642,220.00		34,642,220.00			34,642,220.00
Equipment	2,207,225.62		2,207,225.62	0.38		2,207,226.00
Total capital assets being depreciated	36,849,445.62	00.00	36,849,445.62	0.38	0.00	36,849,446.00
Accumulated Depreciation for:						
Land Improvements			00.00			00:00
Buildings	(12,909,948.00)		(12,909,948.00)		(97,205.00)	(12,812,743.00)
Equipment	(1,290,052.00)		(1,290,052.00)	(160,845.00)		(1,450,897.00)
Total accumulated depreciation	(14,200,000.00)	00.00	(14,200,000.00)	(160,845.00)	(97,205.00)	(14,263,640.00)
Total capital assets being depreciated, net	22,649,445.62	00:00	22,649,445.62	(160,844.62)	(97,205.00)	22,585,806.00
Governmental activity capital assets, net	23,011,445.62	00:00	23,011,445.62	(23,997.62)	(97,205.00)	23,084,653.00
Business-Type Activities: Capital assets not being depreciated:	-		(
Land			0.00			00.00
Work in Progress			00:00			00:00
Total capital assets not being depreciated	00.00	00:00	00.00	00:00	0.00	00.0
Capital assets being depreciated: Land Improvements			0.00			00.0
Buildings			0.00			0.00
Equipment			00:00			0.00
Total capital assets being depreciated	00.00	00.00	00.00	00.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			00:00			0.00
Buildings			00.00			0.00
Equipment			00:00			0.00
Total accumulated depreciation	00.00	00:00	00.00	00:00	0.00	00.0
Total capital assets being depreciated, net	00.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	00:00	0.00	00.00	00.00	00'0	00.00

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July 1 Budget 2020-21 Budget Cashflow Worksheet - Budget Year (1)

15 The Chical Heaving Th	Wheatland Elementary Yuba County			Ü	July 1 F 2020-21 ashflow Workshee	July 1 Budget 2020-21 Budget Cashflow Worksheet - Budget Year (1)					58 72751 0000000 Form CASH
Charge Control Contr			Beginning Balances (Ref. Only)		August	September		November	December	January	February
Sources Stock of the color	ESTIMATES THROUGH THE MONTH										
Part			A CONTRACTOR OF THE PARTY OF TH	4,392,436.45	5,461,396.90	4,674,796.64	4,702,682.63	4,186,109.93	3,751,425.00	4.043,550.29	4,298,162.03
	B, RECEIPTS LCFF/Revenue Limit Sources										
unds sinds	Principal Apportionment	8010-8019		430,158.00	430,158.00	1,154,568.25	774,284.00	774,284.00	1,154,568,25	774,284.00	774,285.00
1000 675 10000 675 1000 675 1000 675 1000 675 1000 675 1000 675 1000 675 1000 675 1000 675	Property Taxes	8020-8079							316,908.30		147,890,54
Sources Strick	Miscellaneous Funds	8080-8099		(5,829.25)	(5,829,25)	(5,829.25)	(5,829,25)	(5,829.25)	(5.829.25)	(5,829,25)	(5,829,25)
SECONOMISSON SECO	Federal Revenue	8100-8299					49,867.00	8,168.00		703,476.00	49,867,00
Sequences Sequ	Other State Revenue	8300-8599				47,716.00	268,860,66	32,261.33	70,047.00		32,261.33
Section Sect	Other Local Revenue	8600-8799			87,732.00	87,732.00	133,782.00	87,732,00	87,732.00	113,982.00	107,532.00
1,000-1099 1,0	Interfund Transfers In All Other Financing Sources	8910-8929									
1000-1599 100	TOTAL RECEIPTS			503,878.75	512,060.75	1,284,187.00	1,220,964,41	896,616.08	1,623,426.30	1,585,912.75	1,106,006.62
1000-1099 1000	C. DISBURSEMENTS										
1000-5999 17.081-59 232,478-66 232,4	Certificated Salaries	1000-1999		55,153.53	593,491.49	593,491,49	593,491.49	593,491,49	593,491.49	593,491,49	593,491,49
120,4350 120,43372 322,478.66 322,478.67 322,47	Classified Salaries	2000-2999		177,681.53	268,301,28	268,301.28	268,301.28	268,301.28	268,301.28	268,301.28	268,301.28
1000-5899 1000-58999 1000-5899 1000-5899 1000-58999 1000-58999 1000-58999 1000-58999 1000-58999 1000-58999 1000-58999 1000-589999 1000-589999 1000-589999 1000-589999 1000-589999 1000-589999 1000-5899999 1000-5899999 1000-5899999 1000-5899999 1000-5899999 1000-5899999 1000-5899999 1000-5899999 1000-58999999 1000-58999999 1000-58999999 1000-58999999 1000-58999999 1000-58999999 1000-589999999 1000-58999999 1000-589999999 1000-5899999999 1000-5899999999 1000-58999999999 1000-589999999999999999999999999999999999	Employee Benefits	3000-3999		120,433.72	322,478.66	322,478,66	322,478.66	322,478.66	322,478.66	322,478.66	322,478,66
11-67-689 11-6	Books and Supplies	4000-4999	CAR PROPERTY.	59,605.00	29,605.00	29,605,00	59,605.00	29,605,00	59,605.00	59,605.00	59,605.00
1000-6899 16,269.40 16,2	Services	2000-5999		71,155.18	71,155.18	71,155.18	71,155.18	71,155 18	71,155.18	71,155.18	71,155.18
16,269.40 1,264.233.00 32,640.00 75,000.00 75,000.00 1,264.233.00 1,26	Capital Outlay	6000-6599									
7630,7629 7630,7629 7630,7639 7630,7631 7631,301.01 7631,301.01 7632,201.01 76322,201.01	Other Outgo	7000-7499			16,269.40	16,269.40	422,505.50	16,269.40	16,269.40	16,269.40	211,252.75
77590-7869 1264,228.96	Interfund Transfers Out	7600-7629									
911-9199 9200-9299 9320 9320 9320 9320 9320 9320 9320	All Other Financing Uses	7630-7699		20,000,404	200 200 2	1 204 204 24	* 107 101 *	70 700 7	7000	700	
9300 9599 1,264,233.00 32,640.00 75,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	D RAI ANCE SHEET ITEMS			104,020,30	10.100,100,1	10.100,100,1	11.750.757.1	10.106,166,1	10,100,100,1	10.106,166,1	1,320,204,30
111-9199 9200-9299 9200-	Assets and Deferred Outflows										
9200-9299 1,264,233.00 32,640.00 75,000.00	Cash Not In Treasury	9111-9199		ı.							
9310 9320 9320 9320 9320 9320 9320 9320 932	Accounts Receivable	9200-9299		1,264,233.00	32,640.00	75,000.00					
9930 9430	Due From Other Funds	9310									
9530 9540 9540 9560-9599 9560-9599 9560-9599 9570 9580 9580 9580 9580 9580 9580 9580 958	Stores	9320									
9340 9940 1,264,233.00 32,640.00 75,000.00 0.0	Prepaid Expenditures	9330									
94950 0.00 1,264,233.00 32,640.00 75,000.00 0.	Other Current Assets	9340									
9500-9599 9610 9640 9640 9650 0.000 215,122.34 0.000 0.000 215,122.34 0.000 0.	Deferred Outflows of Resources	9490		1 264 233 00	22 640 00	75,000,00	00.0			0	
9500-9599 215,122.34 9600-9699 0.00 215,122.34 9600-9699 9640-9640 9640-9640 9640-9640 9640-9640 9650-9650 9	Liabilities and Deferred Inflows			00.003,503,0	25,040,05	000000	00.0		000	000	000
9610 9640 9650 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Accounts Pavable	9500-9599									
9650 9650 9660 967 9680 9680 0.00 0.00 0.00 215,122.34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Due To Other Funds	9610									
9650 9690 10.00 215,122.34 0.00	Current Loans	9640									
9690 0.00 215,122.34 0.00	Unearned Revenues	9650									
S - C + D) - D)	Deferred Inflows of Resources	0696									
S - C + D) - D)	SUBTOTAL		00'0	215,122,34	00:00	00.00	00:00	00'0	00.0	00.0	00.00
S	Nonoperating										
S 0.00 1,049,110.66 32,640.00 75,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Suspense Clearing	9910		00.00							
- C + D) 1,088,960,45 (788,600,26) 27,888,99 (516,572,70) (434,684,93) 229,125,29 254,611,74	TOTAL BALANCE SHEET ITEMS		0.00	1,049,110.66	32,640.00	75,000,00	00.0	00'0	00.0	0.00	0.00
5,461,396,90 4,674,796,64 4,702,682,63 4,186,109,93 3,781,425,00 4,043,550,29 4,298,162,03	E. NET INCREASE/DECREASE (B - C	ام	The state of the s	1,068,960.45	(786,600.26)	27,885.99	(516,572.70)	(434,684,93)	292,125.29	254,611,74	(420,277.74)
G. ENDING CASH, PLUS CASH	F. ENDING CASH (A + E)			5,461,396.90	4,674,796.64	4,702,682,63	4 186 109 93	3,751,425.00	4,043,550,29	4,298,162.03	3,877,884,29
	G. ENDING CASH, PLUS CASH						THE REST				No. of the last of

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July 1 Budget 2020-21 Budget Cashflow Worksheet - Budget Year (1)

58 72751 0000000 Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JONE								
A. BEGINNING CASH		3,877,884,29	3,861,269.28	4,725,235.22	3,675,339,21	100	THE CHE DIG		Phillips St.
RECEIPTS									
LCFF/Revenue Limit Sources Principal Apportionment	8010-8019	1 154 568 25	774 285 00			1 028 853 25		10 131 306 00	10 404 006 00
Property Taxes	8020-8079	200000000000000000000000000000000000000	205 781 08		206 704 00	2.000,020,1		4 050 264 00	4 050 204 00
Miscellanous Euros	0000 0000	(20 000 3)	00.101,062	/30 000 3/	00.101,002	470 000		00.106,301,00	1,050,301,00
Miscellalicous Fullus	6600-0000	(07.626.03)	(07.670.0)	(07.670.0)	(27.670 C)	(00.071,00)		(135,121,00)	(00,121,081)
Federal Revenue	8100-8299	8,168.00	831,277.34	23,774.00	80,893.00	299,692,72		2,055,183.06	2,055,183.06
Other State Revenue	8300-8599	70,047,00	185,770.78	155,928,25	32,261.33	62,886.01		958,039,69	958,019.69
Other Local Revenue	6628-0098	87,732.00	113,982.00	107,532,00	87,732,00	74,279.22		1,257,031.22	1,257,031.22
Interfund Transfers In	8910-8929							00:00	00.00
All Other Financing Sources	6268-0868							00.0	00.0
TOTAL RECEIPTS		1,314,686.00	2,195,266.95	281,405.00	490,838.16	2,300,541,20	00.0	15,315,789.97	15,315,769,97
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	593,491,49	593,491.49	593,491.49	1,186,983.06			7,177,051.49	7,177,051,49
Classified Salaries	2000-2999	268,301,28	268,301.28	268,301.28	536,602.56			3,397,296.89	3,397,296.89
Employee Benefits	3000-3999	322,478.66	322,478.66	322,478.66	644,957.40			3,990,177,72	3,990,177,72
Books and Supplies	4000-4999	29,605.00	59,605,00	59,605,00	59,605.03			715,260.03	715,260.03
Services	2000-5999	71,155.18	71,155,18	71,155,18	71,155.25			853.862.23	853,862,23
Capital Outlay	6000-6599							00.0	0.00
Other Outgo	7000-7499	16,269.40	16,269,40	16,269,40		217,149,92		981,063,37	981,063.37
Interfund Transfers Out	7600-7629					34,000.00		34,000,00	34,000.00
All Other Financing Uses	7630-7699							00.0	00.00
TOTAL DISBURSEMENTS		1,331,301.01	1,331,301.01	1,331,301,01	2,499,303.30	251,149.92	00.00	17,148,711,73	17,148,711,73
D. BALANCE SHEET ITEMS									
Cash Not in Treasury	9111-9199							00 0	
Accounts Receivable	9200-9299							1 371 873 00	
Due From Other Funds	9310							00 0	
Stores	9320							00 0	
Prepaid Expenditures	9330							000	
Other Current Assets	0340							000	
Deferred Outflows of Resources	9490				000			000	
SUBTOTAL		000	00 0	00 0	000	000	000	1 371 873 00	
iabilities and Deferred Inflows	_				200			000	
Accounts Pavable	9500-9599							215 122 24	
Due To Other Finds	9610							000	
	1							00.0	
Cullent Loans	9040							00.0	
Orientied revenues	0000							0.00	
Deferred Inflows of Resources	0696			0	6			00.0	
SUBTOTAL		000	0.00	0.00	0.00	00.00	00.0	215,122,34	
Suspense Clearing	9910							00.00	
TOTAL BALANCE SHEET ITEMS		00.00	00:00	00'0	0.00	00.0	00.00	1,156,750.66	
E. NET INCREASE/DECREASE (B - C + D)	D)	(16,615.01)	863,965.94	(1,049,896.01)	(2 008 465.14)	2,049,391,28	0.00	(676,171,10)	(1,832,941.76)
F. ENDING CASH (A + E)		3,861,269.28	4,725,235.22	3 675 339 21	1,666,874,07				
G. ENDING CASH. PLUS CASH			THE PARTY OF		THE STREET STREET	SALA STATES			
The state of the s									

July 1 Budget 2020-21 Budget Cashflow Worksheet - Budget Year (2)

Wheatland Elementary Yuba County			J	July 1 Budget 2020-21 Budge Sashflow Worksheet - Bud	July 1 Budget 2020-21 Budget Cashflow Worksheet - Budget Year (2)					58 72751 0000000 Form CASH
	Object	Beginning Balances (Ref. Ooly)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH			3,716,265.35	5,249,354.11	4,688,594.36	4,612,903.61	4,066,486.38	3,611,097,96	3,880,602.51	4,086,995.96
B, RECEIPTS LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		426,134,00	426,134,00	1,144,465.00	767,041.00	767,041.00	1,144,465.00	767,041.00	767.041.00
Miscellanders	8/08/0708		(5, 900, 25)	(30,000 3)	(5 800 25)	(30,000 3)	(F 000 2E)	316,908,30	(90,000 1)	147,890,54
Miscellaricous Fullus	0000-0033	The second second	(07.600.0)	(2,600,0)	(02,800.0)	(07,800,0)	(5,609.25)	(2,808,23)	(5,808,25)	(5,808,53)
Other State Revenue	8300-8299				48 715 00	271 860 62	33 282 33	72 044 00	668,302.20	49,900,00
Other Local Revenue	8600-8799		80.250.00	88 770 00	88.770.00	123 700 00	88 770 00	88 770 00	123 700 00	108 250 00
Interfund Transfers In	8910-8929								0000	2000
All Other Financing Sources TOTAL RECEIPTS	8930-8979		500,574.75	509,094.75	1,276,140.75	1,206,659.37	891,452.08	1,616,345.05	1,553,233.95	1,100,554.62
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		55,705.06	600,613.38	600,613,38	600,613.38	600,613.38	600,613.38	600,613.38	600,613.38
Classified Salaries	2000-2999		179,458.34	270,984.29	270,984.29	270,984,29	270,984.29	270,984.29	270,984.29	270,984.29
Employee Benefits	3000-3999		122,842.39	328,928.23	328,928.23	328,928.23	328,928.23	328,928.23	328,928,23	328,928,23
Books and Supplies	4000-4999		59,405.00	59,405.00	59,405.00	59,405.00	59,405.00	59,405.00	59,405.00	59,405.00
Services	5000-5999		70,640.20	70,640.20	70,640.20	70,640.20	70,640,20	70,640.20	70,640.20	70,640.20
Capital Outlay	6000-6599	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
Other Outgo	7000-7499			16,269.40	16,269.40	422,505,50	16,269.40	16,269.40	16,269,40	220,252.60
Interfund Transfers Out	7600-7629									
Alf Other Financing Uses	7630-7699		00000	0.000	040	00 000 000 1	2000	0.00	01000	4 550 000
D BALANCE SHEET ITEMS			50000000 1	00.040.040.1	00,040,040,1	00.010.501.1	05.040.040.1	0.040,040,1	00,040,040,1	1,000,000,1
Assets and Deferred Outflows	2000							Į.		
Accounts Receivable	0000-0116		1 848 560 00	325 476 00	25 269 00					
Due From Other Funds	9310		0.000.000.01	0001	20,203,00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490	o o	4 040 500 00	00 374 300	00000	o o		8	8	8
SOBIOIAL Liabilities and Deferred Inflows		00.0	0,095,090,00	353,476,00	00.807.07	00.0	00.0	000	000	00.0
Accounts Payable	9500-9599		327,995,00	48,490.00	30,260,00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	0696	9)								
SUBLICIAL		000	327,995.00	48,490.00	30,260.00	00.0	0.00	00.0	0.00	00.0
Suspense Clearing	9910					à				
TOTAL BALANCE SHEET ITEMS		00'0	1,520,565.00	276,986.00	(4,991.00)	00.0	00.00	00.00		00.00
E. NET INCREASE/DECREASE (B - C + D)	+ D)		1,533,088.76	(560,759,75)	(75,690.75)	(546,417,23)	(455,388,42)	269,504.55	1	(450,269.08)
F. ENDING CASH (A + E)		SCHOOL STATE OF STATE	5,249,354.11	4,688,594.36	4,612,903.61	4,066,486.38	3,611,097.96	3,880,602,51	4,086,995.96	3,636,726.88
G. ENDING CASH, PLUS CASH		阿尔比尔 ·蒙	THE REPORT OF	N. S.						
ACCRUALS AND ADJUSTINENTS										

July 1 Budget 2020-21 Budget Cashflow Worksheet - Budget Year (2)

58 72751 0000000 Form CASH

3,556,726,186 3,567,491,13		Object	March	April	Ma Wa	June	Accruals	Adiustments	TOTAL	BIIDGET
Countries Coun	ESTIMATES THROUGH THE MONTH									
Processor State of Supples Control of Supplementary State of Supplementary	A. BEGINNING CASH			3,597,491.13	4,438,408.38	4,140,698.63	行公司 安原縣		TO STATE OF	
Section 1,144.465.00 797.041.00 1,144.465.0	B. RECEIPTS									
1000-0090 1000	Principal Apportionment	8010-8019	1,144,465.00	767 041 00	767,041.00	1,144,465.00			10.032.374.00	10 032 374 00
1000-0599 1000	Property Taxes	8020-8079		295,781.08		295,781.08			1,056,361,00	1,056,361,00
1000-100-100-100-100-100-100-100-100-10	Miscellaneous Funds	6608-0808	(5,809.25)	(5,809.25)	(5,809,25)	(5,809.25)	(65,170,00)		(134,881.00)	(134,881,00)
1,000-6859 1,2	Federal Revenue	8100-8299	8,168.00	821,254.30	23,774,00	70,880.00	301,675,71		2,001,989.21	2.001,989.21
1.000-1999 1.0	Other State Revenue	8300-8599	72,011.00	185,790.62	155,875,00	33,282.33	65,758.09		971,868.32	971,868.32
1000 1000	Other Local Revenue	6628-0098	88,770,00	123,700.00	108,250.00	88,770.00	79,135.40		1,279,605.40	1,279,605.40
1000-1999 1307/644.75 2.187.751.75 1.048.130.75 1.627.368.16 381.399.20 0.00 15.207.368.21 1.207.268.15 2.000-2999 2.208.682.23 2.70.384.29 2.70.344.29 2.70	Interfund Transfers In	8910-8929							00.00	
1000-1999 1000	All Other Financing Sources	8930-8979	4 200 700 4	1070	71 000	1000	700	0	00.0	
1000-1999 2000-2999 2000	C. DISBURSEMENTS		27.500.700.71	2,101,101,2	1,048,150.73	01.606,720,1	07.886,100	0.00	10,207,310,93	15,207,316,93
1000-2009 2000	Certificated Salaries	1000-1999	600,613.38	600,613.38	600,613.38	1,201,226.85			7,263,065.71	7,263,065,71
1000-3696 328.928.25 328.928.25 358.928.25 587.922.56 3890.047.16 3.9 3.8 4000-4996 328.928.25 328	Classified Salaries	2000-2999	270,984.29	270,984.29	270,984.29	541,968.58			3,431,269.82	3,431,269.82
1000 4999 4000 4900 49	Employee Benefits	3000-3999	328,928.23	328,928,23	328,928,23	567,922.50			3,980,047,19	3,980,047.19
Fonce 5699 Fonce 56999 Fonce 569999 Fonce 56999 Fonce 569	Books and Supplies	4000-4999		59,405.00	59,405,00	59,405.00			712,860.00	712,860.00
Figure F	Services	5000-5999	70,640.20	70,640,20	70,640.20	70,640,20			847,682.40	847,682.40
1,000-7499 16,289.40 16,	Capital Outlay	6000-6599							00'0	0.00
1,000,000 1,00	Other Outgo	7000-7499	16,269.40	16,269,40	16,269.40		220,160.80		993,074.10	993,074,10
1.246.840.50 1.346.840.50 1.346.840.50 2.441,163.13 2.554,160.80 0.00 17.261,999.22 71.2 111.4199 9200-9299 9310 931	Interfund Transfers Out	7600-7629					34,000.00		34,000.00	34 000 00
1,346,840,50 1,34	All Other Financing Uses	7630-7699							00:00	
111-3199 1200 9299 1200 9290 1200	TOTAL DISBURSEMENTS		1,346,840.50	1,346,840.50	1,346,840.50	2,441,163.13	254,160.80	0.00	17,261,999.22	17,261,999.22
100 100	D, BALANCE SHEET ITEMS Assets and Deferred Outflows Cash Not In Treasury	010							o o	
100 100	Accounts Receivable	9200-926							2 100 305 00	
9330 9340 0.00 0.00 9340 9340 0.00 0.00 0.00 9340 0.00 0.00 0.00 0.00 9440 0.00 0.00 0.00 2,199,305,00 9610 9640 0.00 0.00 0.00 0.00 9660 0.00 0.00 0.00 0.00 0.00 9660 0.00 0.00 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 0.00 9680 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 9690	Due From Other Funds	9310							00.000.000	
9330 9490 0.00 0.00 0.00 9440 0.00 0.00 0.00 2,199,305.00 9500-9599 9610 0.00 0.00 2,199,305.00 9640 9640 0.00 0.00 2,199,305.00 9650 9650 0.00 0.00 0.00 9650 9690 0.00 0.00 0.00 9670 0.00 0.00 0.00 406,745.00 9670 0.00 0.00 0.00 1,792,660.00 9670 0.00 0.00 0.00 1,792,660.00 9680 0.00 0.00 0.00 1,792,660.00 9690 0.00 0.00 0.00 1,792,660.00 9600 0.00 0.00 0.00 1,792,660.00 9600 0.00 0.00 0.00 1,792,660.00 9600 0.00 0.00 0.00 0.00 1,792,660.00 9600 0.00 0.00 0.00 0.00	Stores	9320							00.00	
9340 9940 0.00 <th< td=""><td>Prepaid Expenditures</td><td>9330</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.00</td><td></td></th<>	Prepaid Expenditures	9330							00.00	
9490 9490 0.00 <th< td=""><td>Other Current Assets</td><td>9340</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td></th<>	Other Current Assets	9340							0.00	
9500-9599 9610 9620 9650 9650 - C + D) 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 406,745.00 0.000 0.000 406,745.00 0.000 0.000 - C + D) 3,597,491.13 4,438,408.38 4,140,698.63 3,326,904.66 0.000 0.00 1,792,560.00	Deferred Outflows of Resources	9490							0.00	
9500-9599 406,745.00 9610 9640 9640 9640 9650 9650 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 406,745.00 9650 0.00	SUBTOTAL Liabilities and Deferred Inflows		00'0	00.00	00'0	0.00	00.0	00.00	2,199,305,00	
9610 9620 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 406,745.00 0.00 S - C + D) (39,235.75) 840,917.25 (297,709.75) (813,793.97) 127,238.40 0.00 1,792,560.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Accounts Payable	9500-9599							406,745.00	
9640 9650 <th< td=""><td>Due To Other Funds</td><td>9610</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td><td></td></th<>	Due To Other Funds	9610							00.0	
9650 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 406,745.00 0.00 S -C + D) (39,235,75) 840,917.25 (297,709,75) (813,793.97) 127,238.40 0.00 1,792,560.00 -C + D) 3,597,491.13 4,438,408.38 4,140,698.63 3,326,904.66 127,238.40 0.00 (262,122.29)	Current Loans	9640							00.00	
S - C + D) 3,597 491.13 4,438,408.38 3,326,904.66 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Unearned Revenues	9650							00.00	
S	Deferred Inflows of Resources	0696							0.00	
S	SUBTOTAL Nonoperating		0.00	00.00	00.00	00.0	0.00	00.00	406,745.00	
S	Suspense Clearing	9910							00.0	
- C + D) (39,233.75) 840,317.25 (297,709,75) (813,793.91) 127,238.40] 0.00 (262,122.29) 3,597,491.13 4,438,408.38 4,140,698.63 3,326,904.66	- (00.00	0.00	0.00	00.0	00.00	0.00	1,792,560.00	
	기		3 507 401 13	640 917.75 A 438 408 38	4 140 608 63	3 326 004 66	127,238.40	00.0	(87.22L,202)	(2,054,682.29
	G. ENDING CASH, PLUS CASH								0 454 142 00	

July 1 Budget 2019-20 Estimated Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

58 72751 0000000 Form CEA

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	7,038,590.01	301	0.00	303	7,038,590.01	305	83,168,58	108,894.00	307	6,929,696.01	309
2000 - Classified Salaries	3,762,314.28	311	0.00	313	3,762,314.28	315	699,031.43	1,391,480.07	317	2,370,834.21	319
3000 - Employee Benefits	4,176,696.77	321	0.00	323	4,176,696.77	325	253,534.45	551,475.29	327	3,625,221.48	329
4000 - Books, Supplies Equip Replace. (6500)	1,515,130.89	331	0.00	333	1,515,130.89	335	333,155.40	416,184.08	337	1,098,946.81	339
5000 - Services & 7300 - Indirect Costs	1,454,733.55	341	0.00	343	1,454,733.55	345	142,181.04	441,258.78	347	1,013,474.77	349
			T	DTAL	17,947,465.50	365		T	OTAL	15,038,173.28	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.

			EDP
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1. Teacher Salaries as Per EC 41011	1100	5,755,914.31	375
2. Salaries of Instructional Aides Per EC 41011	2100	985,432,25	380
3. STRS.	3101 & 3102	1,112,798.65	382
4 PERS.	3201 & 3202	182,345.61	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	155,885.25	384
6. Health & Welfare Benefits (EC 41372)	=		1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	854,422.12	385
7. Unemployment Insurance	3501 & 3502	3,553.09	390
8. Workers' Compensation Insurance	3601 & 3602	103,531.82	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	1
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		9,153,883.10	395
12. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted).		18,215.13	396
b. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		126,242.51	396
14. TOTAL SALARIES AND BENEFITS		9,027,640.59	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.		60,03%	<u>,</u>
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374, (If exempt, enter 'X')			

ART III: DEFICIENCY AMOUNT	
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exe	mpt under the
ovisions of EC 41374. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	60.03%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	15,038,173,28
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Grants and other restricted programs

July 1 Budget 2019-20 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

58 72751 0000000 Form CEA

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	7,177,051.49	301	0.00	303	7,177,051.49	305	80,323.00	125,855.00	307	7,051,196.49	309
2000 - Classified Salaries	3,397,296.89	311	0.00	313	3,397,296.89	315	596,143.99	1,104,978.08	317	2,292,318.81	319
3000 - Employee Benefits	3,990,177.72	321	0.00	323	3,990,177.72	325	258,892.98	483,395.45	327	3,506,782.27	329
4000 - Books, Supplies Equip Replace. (6500)	715,260.03	331	0.00	333	715,260.03	335	141,864.00	282,531.62	337	432,728,41	339
5000 - Services & 7300 - Indirect Costs	827,220.60	341	0.00	343	827,220.60	345	110,709.18	352,183.41		475,037.19	100000
100000000000000000000000000000000000000			T	OTAL	16,107,006.73	365		Т	OTAL	13,758,063.17	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.
Teacher Salaries as Per EC 41011.	1100	5,595,706.77	375
2. Salaries of Instructional Aides Per EC 41011	2100	874,879.66	380
3. STRS.	3101 & 3102	886,335,54	382
4. PERS.	3201 & 3202	155,736,87	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	168,933,38	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	836.284.00	385
	3501 & 3502	3,197,70	390
	3601 & 3602	153,750.04	1
8. Workers' Compensation Insurance.	3751 & 3752	0.00	1
9. OPEB, Active Employees (EC 41372)	10 m 10 m 10 m 10 m 10 m	0.00	393
10. Other Benefits (EC 22310).		8.674.823.96	1
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		0,014,020,00	000
12. Less: Teacher and Instructional Aide Salaries and	7 TT N.WW. 1900 N	0.00	
Benefits deducted in Column 2		0.00	1
13a, Less: Teacher and Instructional Aide Salaries and		11,764.83	396
Benefits (other than Lottery) deducted in Column 4a (Extracted).	*******	11,704.03	390
b. Less: Teacher and Instructional Aide Salaries and		315,712.80	396
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	***********	8,359,111,16	1
14. TOTAL SALARIES AND BENEFITS		0,009,111,10	381
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%		00.700/	
for high school districts to avoid penalty under provisions of EC 41372.		60,76%	1
 District is exempt from EC 41372 because it meets the provisions 			
of EC 41374. (If exempt, enter 'X')	,		

ART III: DEFICIENCY AMOUNT	
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percer	ntage required under EC 41372 and not exempt under the
ovisions of EC 41374.	
Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	60.76%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	13,758,063.17
Deficiency Amount (Part III Line 3 times Line 4)	

PART IV: Explanation for adjustments entere	d in Part I, Column 4b (required)
grants and other restricted programs	

July 1 Budget 2020-21 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

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July 1 Budget 2019-20 Estimated Actuals Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			00:00			0.00	
State School Building Loans Payable			00:0			00:00	
Certificates of Participation Payable			00.00			00:0	
Capital Leases Payable			0.00			00:00	
Lease Revenue Bonds Payable			00:00			00.00	
Other General Long-Term Debt			00:00			0.00	
Net Pension Liability	1		00:00			00.00	
Total/Net OPEB Liability	621,109.00		621,109.00		50,109.00	571,000.00	
Compensated Absences Payable	189,493.52		189,493.52		1.00	189,492.52	189,492.52
Governmental activities long-term liabilities	810,602.52	0.00	810,602.52	0.00	50,110.00	760,492.52	189,492.52
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			00.0			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			00:00			00'0	
Other General Long-Term Debt			00.00			00.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability		3	00:00			0.00	
Compensated Absences Payable			00:00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	00.00	00.00	00.00	0.00

July 1 Budget 2019-20 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Funds 01, 09, and 62		2019-20	
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	19,826,378.35
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	557,450.15
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	108,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
costs of services for which tuition is received)	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster	Manually expenditure	entered. Must es in lines B, C D2.	not include 1-C8, D1, or	0.00
 Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) 				108,000.00
 D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 	All	All	1000-7143, 7300-7439 minus 8000-8699	126,797.06
Expenditures to cover deficits for student body activities	Manually	entered. Must	not include	0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				19,287,725.26

July 1 Budget 2019-20 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

58 72751 0000000 Form ESMOE

		2019-20 Annual ADA/
Section II - Expenditures Per ADA	4-11-7/10-10-10-21	Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
		1,336.62
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,430.22
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,089,256.86	12,696.52
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	17,089,256.86	12,696.52
B. Required effort (Line A.2 times 90%)	15,380,331.17	11,426.87
C. Current year expenditures (Line I.E and Line II.B)	19,287,725.26	14,430.22
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%

July 1 Budget 2019-20 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

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SECTION IV - Detail of Adjustments to Base Expenditu Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0.0

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)	457,547.03
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
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each genera administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

 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)

15,231,017.88

C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.00%

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)

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	0	0

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Par	et III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.		lirect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	715,264.42
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	0.00
	2	(Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	0.00
	٥.	goals 0000 and 9000, objects 5000-5999)	22 200 00
	4	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	22,000.00
	4.	goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
	0.	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	67,822.99
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	
		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	Adjustment for Employment Separation Costs	0.00
		a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	805,087.41
	9.	Carry-Forward Adjustment (Part IV, Line F)	(17,741.67)
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	787,345.74
В.	Bas	se Costs	40.000.004.55
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	10,976,234.55
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,376,750.91 2,224,542.93
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	4. 5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
		minus Part III, Line A4)	371,994.60
	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)	
	0.	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,751.20
	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	0.00
	11	except 0000 and 9000, objects 1000-5999) Plant Maintenance and Operations (all except portion relating to general administrative offices)	0.00
	11.	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,192,943.50
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	7
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13.	Adjustment for Employment Separation Costs	
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
	4.4	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
	14. 15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	667,365.30
	17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	474,616.56
	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)	19,292,199.55
C.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
	•	r information only - not for use when claiming/recovering indirect costs)	4.17%
_	•	e A8 divided by Line B19)	1.17.70
ט.	/Fo:	iminary Proposed Indirect Cost Rate r final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)	
	-	e A10 divided by Line B19)	4.08%
	,		

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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.

A.	Indirect c	osts incurred in the current year (Part III, Line A8)	805,087.41
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	60,753.66
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
	Unde cost r	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (4.58%) times Part III, Line B19); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (4.58%) times Part III, Line B19) or (the highest rate used to er costs from any program (4.58%) times Part III, Line B19); zero if positive	(17,741.67)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(17,741.67)
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA not forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward active year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that ljustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.08%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-8,870.84) is applied to the current year calculation and the remainder (\$-8,870.83) is deferred to one or more future years:	4.13%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-5,913.89) is applied to the current year calculation and the remainder (\$-11,827.78) is deferred to one or more future years:	4.14%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(17,741.67)

July 1 Budget 2019-20 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 4.58% Highest rate used in any program: 4.58%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	232,574.34	7,963.53	3.42%
01	3310	136,128.39	6,234.22	4.58%
01	4035	24,596.95	1,092.05	4.44%
01	6010	468,661.45	21,464.69	4.58%
01	6388	224,237.00	7,580.00	3.38%
12	6105	646,173.30	27,056.75	4.19%

July 1 Budget 2019-20 Estimated 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
A. AMOUNT AVAILABLE FOR THIS FISC				,	
Adjusted Beginning Fund Balance	9791-9795	1,340,633.42		226,868.54	1,567,501.96
State Lottery Revenue	8560	205,360.00	GREEN LINE LINE	72,080.00	277,440.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of	0000 0100	0.00		0.00	
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	0000			FIRST SERVICE	
Resources (Total must be zero)	8980	0.00			0.0
6. Total Available					
(Sum Lines A1 through A5)		1,545,993.42	0.00	298,948.54	1,844,941.9
(Sam Emission ansagning)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		MELEC SOCIETY	
3. EXPENDITURES AND OTHER FINANC	CING USES				
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			0.0
4. Books and Supplies	4000-4999	137,935.47		89,626.18	227,561.6
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
 c. Duplicating Costs for Instructional Materials (Resource 6300) 	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.0
7. Tuition	7100-7199	0.00			0.00
 Interagency Transfers Out 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 Financia				-	
(Sum Lines B1 through B11)		137,935.47	0.00	89,626.18	227,561.65
E. ENDING BALANCE	979Z	1,408,057.95	0.00	209,322.36	1,617,380.3 ⁻
(Must equal Line A6 minus Line B12) D. COMMENTS:	9/92	1,400,007.95	0.00	203,322.30	1,017,000.0

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.

	Shirodina	iled/Kestilicled				
Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)				The state of the s		
A, REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,045,536.00	-0.83%	10,953,855.00	-0,78%	10,868,024.00
2. Federal Revenues	8100-8299	2,055,183.06	-3,77%	1,977,749,69	-3.73%	1,903,936.96
3. Other State Revenues	8300-8599	958,019.69	-16.56%	799,405,44	-0.37%	796,460.44
4. Other Local Revenues	8600-8799	1,257,031,22	-0,53%	1,250,313,96	-7.71%	1,153,894.38
5. Other Financing Sources	9000 9020	0.00	0.00%	1,000,000,00	0.00%	1,000,000,00
a. Transfers III	8900-8929 8930-8979	0,00	0,00%	0.00	0.00%	0,00
b. Other Sources c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0,00
	0700-0777	15,315,769.97	4,35%	15,981,324.09	-1.62%	15,722,315,78
6. Total (Sum lines A1 thru A5c)		13,313,703,37	4,3370	13,561,324,05	-1,0270	15,722,515,76
B. EXPENDITURES AND OTHER FINANCING USES	1	CS WILL	Marie Valley			
1. Certificated Salaries	i	XXXIII QUATATA		7 177 051 40		7,032,527,14
al Base Salaries	1		Kara Sann	7,177,051,49		0.00
b. Step & Column Adjustment	Į.		Market Market	0.00	AND PARTY OF	
c. Cost-of-Living Adjustment	-			0.00		0,00
d. Other Adjustments		Villa Habita	128-AIII = (AS) III	(144,524.35)		(11,441.00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	7,177,051.49	-2.01%	7,032,527.14	-0,16%	7,021,086.14
2. Classified Salaries	1	A PARTY	STILL STATE OF		NEW PROPERTY.	
a. Base Salaries	l			3,397,296.89		3,307,135,29
b. Step & Column Adjustment				0.00		0,00
c. Cost-of-Living Adjustment		No Carlotte		0.00		0,00
d. Other Adjustments		MINITED RESIDENCE		(90,161.60)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,397,296.89	-2.65%	3,307,135,29	0.00%	3,307,135.29
3. Employee Benefits	3000-3999	3,990,177,72	1,93%	4,067,068.83	4.46%	4,248,503,51
4. Books and Supplies	4000-4999	715,260.03	-0.49%	711,758.34	-4.12%	682,407,65
Services and Other Operating Expenditures	5000-5999	853,862.23	0.14%	855,056.23	0.03%	855,355,23
6. Capital Outlay	6000-6999	0.00	0.00%	0,00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,007,705,00	-45,48%	549,423.88	0.00%	549,417,88
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,641,63)	0,00%	(26,641.63)	0.00%	(26,641,63)
9. Other Financing Uses	1300-1399	(20,041,03)	0,0070	(20,041,03)	0,0078	(20,011,03)
a. Transfers Out	7600-7629	34,000.00	0.00%	34,000.00	0.00%	34,000,00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0,00
10. Other Oses 10. Other Adjustments	7030-7033	0.00	0,0070	0.00		0.00
	i i	17,148,711.73	-3.61%	16,530,328,08	0.85%	16,671,264.07
11. Total (Sum lines B1 thru B10)		17,146,711.73	55.0170	10,550,528,08	0,0374	10,011,201,01
C. NET INCREASE (DECREASE) IN FUND BALANCE		(1.022.041.76)		(549,003.99)	25 10 000	(948,948.29)
(Line A6 minus line B11)		(1,832,941,76)		(349,003.99)		(340,340,23)
D, FUND BALANCE	1	4 005 505 00		2.052.652.26		2,503,649,27
Net Beginning Fund Balance (Form 01, line Fle)	-	4,885,595.02		3,052,653.26 2,503,649.27		1,554,700.98
2. Ending Fund Balance (Sum lines C and D1)	ŀ	3,052,653,26		2,303,049.27		1,334,700,98
3. Components of Ending Fund Balance	0710 0710	12 450 00		13,450.00	SE TYPE	13,450.00
a. Nonspendable	9710-9719	13,450.00 782,620.40	No of Quality	679,323.04		475,016.49
b. Restricted	9740	102,020,40		0/3,343,04		773,010,49
c. Committed L. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00	A CONTRACTOR	0,00
d. Assigned	9780	1,576,534.82		819.056.55		65,958.65
e. Unassigned/Unappropriated	7700	1,510,551,52	na sa San Sa	222,000,00		.,,
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties	9789	680,048.04		991,819,68		1,000,275.84
Reserve for Economic Oncertainties Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	7770	0.00	Salting Salt	3,30		
(Line D3f must agree with line D2)		3,052,653.26		2,503,649.27		1,554,700.98
(Line Dot Must agree with the D2)		-1		The state of the s		

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES					100	
1. General Fund						
a, Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	680,048,04		991.819.68		1,000,275,84
c. Unassigned/Unappropriated	9790	0,00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0,00		0.00
Special Reserve Fund - Noncapital Outlay (Fund 17)			IN ASSESSMENT			
a, Stabilization Arrangements	9750	0.00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	0.00		0,00		0.00
c. Unassigned/Unappropriated	9790	0.00		0,00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		680,048.04		991,819.68		1,000,275.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.97%		6,00%		6.009
F. RECOMMENDED RESERVES		Harris J. Avrond		THE KIND OF VISCO		
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
		SECTION SECTION				
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No	STATE OF THE PARTY				
b. If you are the SELPA AU and are excluding special						
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,		1 1				
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0,00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d		1 1				
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter page 14.1)	rojections)	1,236,55		1,227.05	ESTRICUE DE	1,217,55
Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		17,148,711,73		16,530,328.08		16,671,264.07
	Max	0.00		0.00		
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is			Continue of the second of the			0,00
 b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditureş and Other Financing Uses (Line F3a plus line F3b) 	NO)	17,148,711.73		16,530,328.08		16,671,264.07
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	ivo)	17,148,711.73		16,530,328,08		
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)d. Reserve Standard Percentage Level	NO)					
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	NO)	3%		3%		16,671,264.07 39
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	NO)					16,671,264.07
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	NO)	3% 514,461.35		3% 495,909.84		16,671,264.07 39 500,137.92
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	NO)	3% 514,461.35		3% 495,909.84 0.00		16,671,264.07 39 500,137.92
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	NO)	3% 514,461.35		3% 495,909.84		16,671,264.07 39 500,137.92

	Object	2020-21 Budget (Form 01)	% Change (Cols. C-A/A)	2021-22 Projection	% Change (Cols. E-C/C)	2022-23 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a current year - Column A - is extracted)	and E;					
A. REVENUES AND OTHER FINANCING SOURCES I. LCFF/Revenue Limit Sources	8010-8099	11,045,536.00	-0.83%	10,953,855.00	-0.78%	10,868,024,00
Federal Revenues	8100-8299	1,578,842.06	-4.67%	1,505,056.69	-4.66%	1,434,857,46
3. Other State Revenues	8300-8599	230,766.00	-0.77%	228,984.00	-0.77%	227,225.00
4. Other Local Revenues	8600-8799	212,427,22	-2.02%	208,125.96	-1.93%	204,117,38
5. Other Financing Sources	0000 0000		0.000	1 000 000 00	0.0004	1 000 000 00
a. Transfers In b. Other Sources	8900-8929 8930-8979	0,00	0.00%	1,000,000.00	0.00%	1,000,000.00
c. Contributions	8980-8999	(2,346,006.87)	-20,36%	(1,868,305.40)	0.54%	(1,878,336,40
6. Total (Sum lines A1 thru A5c)		10,721,564.41	12.18%	12,027,716,25	-1.43%	11,855,887,44
B. EXPENDITURES AND OTHER FINANCING USES		X (STX COST, GOTE L	Blow Browns		in a private se	
					医型性性医 原性	
1. Certificated Salaries				5,942,997.06		5,850,140,06
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment						
d. Other Adjustments	1000 1000	5 0 40 007 06	1.5604	(92,857.00)	0.200/	(11,441,00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	5,942,997.06	-1.56%	5,850,140,06	-0.20%	5,838,699.06
2. Classified Salaries				0 150 101 50		2 172 121 76
a. Base Salaries				2,172,121.70		2,172,121,70
b. Step & Column Adjustment				0,00		0.00
c. Cost-of-Living Adjustment			A RONGELIE	0,00		0.00
d. Other Adjustments	-			0,00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,172,121,70	0,00%	2,172,121.70	0.00%	2,172,121.70
3. Employee Benefits	3000-3999	3,131,535.58	1.90%	3,191,167.99	4.38%	3,331,084,98
4. Books and Supplies	4000-4999	438,064,41	-0.36%	436,469.27	-0.38%	434,799,58
Services and Other Operating Expenditures	5000-5999	682,756,23	0,18%	683,956.23	0_04%	684,256,23
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	162,694.00	0.00%	162,694.00	0,00%	162,694,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(57,126,37)	0.00%	(57,126,37)	0.00%	(57,126.37
9. Other Financing Uses						
a, Transfers Out	7600-7629	34,000.00	0.00%	34,000.00	0.00%	34,000.00
b. Other Uses	7630-7699	0.00	0,00%		0.00%	
10. Other Adjustments (Explain in Section F below)	1					44 400 440 40
11. Total (Sum lines B1 thru B10)		12,507,042.61	-0.27%	12,473,422.88	1.02%	12,600,529.18
C. NET INCREASE (DECREASE) IN FUND BALANCE						(844.641.84
(Line A6 minus line B11)		(1,785,478.20)		(445,706.63)		(744,641.74
D. FUND BALANCE					Strain Strain	
1. Net Beginning Fund Balance (Form 01, line F1e)	L	4,055,511.06		2,270,032.86		1,824,326,23
2. Ending Fund Balance (Sum lines C and D1)	1	2,270,032.86		1,824,326,23		1,079,684.49
3. Components of Ending Fund Balance			The state of the s		DANGE BEING	
a, Nonspendable	9710-9719	13,450.00	Yan kana	13,450.00		13,450.00
b. Restricted	9740	dinasin the				SUPPLIED (NESSE)
c, Committed						
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,576,534,82		819,056.55		65,958.65
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	680,048,04		991,819.68	TANK STATE	1,000,275,84
2. Unassigned/Unappropriated	9790	0.00	TOWARD RES	0.00	E 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	0.00
f. Total Components of Ending Fund Balance	//v	0.00	30-32 1 DE 18	0,00		5,00
(Line D3f must agree with line D2)		2,270,032.86	// 53.0	1,824,326,23		1,079,684.49

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols, C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	680,048.04		991,819.68		1,000,275.84
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			•		
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		680,048.04	Caracana Lin	991,819,68		1,000,275,84

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

LCFF Sources calculated using FCMAT's calculator v21.1a. Enrollment decreased for 21-22 and 22-23 by 9.5 ADA. All revenue adjusted for loss of ADA and one time grants/dollars removed. Step/Column and COLA are frozen in the outyears as decided. 3 teachers anticipating retiring in the outyears, replaced by lower cost staff. Benefits adjusted for retirements and STRS and PERS increases. Materials & Supplies, as well as Consults/Other Operating reduced by loss and a 10% cut to allocations to site.

	K	estricted				
Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols, C-A/A) (B)	2021-22 Projection (C)	% Change (Cols, E-C/C) (D)	2022-23 Projection (E)
		(1)	101	107		3.56
(Enter projections for subsequent years 1 and 2 in Columns C and E current year - Column A - is extracted)	3;	i				
A REVENUES AND OTHER FINANCING SOURCES			1			
1 LCFF/Revenue Limit Sources	8010-8099	0.00	0,00%		0.00%	
2. Federal Revenues	8100-8299	476,341.00	-0.77%	472,693,00	-0.76% -0.21%	469,079,50 569,235,44
Other State Revenues Other Local Revenues	8300-8599 8600-8799	727,253,69 1,044,604.00	-21,56% -0,23%	570,421,44 1,042,188,00	-8,87%	949,777.00
5. Other Financing Sources	8000-0777	1,044,004.00	0,2370	1,0 12,100,00	5,0177	
a. Transfers In	8900-8929	0.00	0.00%		0,00%	
b. Other Sources	8930-8979	0.00	0.00%		0,00%	
c, Contributions	8980-8999	2,346,006.87	-20,36%	1,868,305,40	0.54%	1,878,336,40
6. Total (Sum lines A1 thru A5c)		4,594,205.56	-13.94%	3,953,607.84	-2.21%	3,866,428,34
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a, Base Salaries	li li			1,234,054,43	A track to the	1,182,387.08
b. Step & Column Adjustment				0,00		
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(51,667.35)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,234,054,43	-4.19%	1,182,387,08	0.00%	1,182,387.08
2. Classified Salaries	1000-1777	1,231,031,13	CID-AVER-SPAN		CHINAS TRANS	
	1			1,225,175.19		1,135,013,59
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment		10 77 17 17 17 1	THE PARTY OF	0.00		0.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments		1 227 177 10	7.2604	(90,161,60)	0.0004	1,135,013.59
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,225,175,19	-7.36%	1,135,013,59	0,00%	
3. Employee Benefits	3000-3999	858,642.14	2.01%	875,900.84	4,74%	917,418,53
4. Books and Supplies	4000-4999	277,195,62	-0,69%	275,289.07	-10,06%	247,608.07
5, Services and Other Operating Expenditures	5000-5999	171,106.00	0.00%	171,100.00	0,00%	171,099.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0,00%	0,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-749 9	845,011.00	-54_23%	386,729.88	0,00%	386,723.88
8. Other Outgo - Transfers of Indirect Costs	7300-7399	30,484.74	0.00%	30,484.74	0.00%	30,484,74
9. Other Financing Uses		0.00	0.0004		0.0007	
a. Transfers Out	7600-7629	0,00	0,00%		0,00%	
b. Other Uses	7630-7699	0.00	0.00%		0,00%	
10. Other Adjustments (Explain in Section F below)	1	A COLUMN TO SERVE				1.000.001.00
11. Total (Sum lines B1 thru B10)		4,641,669.12	-12,60%	4,056,905.20	0,34%	4,070,734.89
C, NET INCREASE (DECREASE) IN FUND BALANCE				40		(201 206 55)
(Line A6 minus line B11)		(47,463,56)		(103,297,36)		(204,306.55)
D, FUND BALANCE			Service Service		17 S 18 S 1	
1. Net Beginning Fund Balance (Form 01, line F1e)	L	830,083.96		782,620.40		679,323.04
2. Ending Fund Balance (Sum lines C and D1)		782,620,40		679,323.04		475,016.49
3. Components of Ending Fund Balance				,		
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	782,620,40		679,323.04		475,016.49
c. Committed			See Limber			
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	dry markets at		The Part of the	Control of the contro	
d. Assigned	9780		Parke III VIAI		ins an inch	
e. Unassigned/Unappropriated		E O BLOSSES			R AS TO	
1. Reserve for Economic Uncertainties	9789				TO THE REAL PROPERTY.	
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		782,620.40		679,323.04	THE POST OF THE STATE OF	475,016,49

July 1 Budget General Fund Multiyear Projections Restricted

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund			A SATISFACE			
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)					Sale of the	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a, Stabilization Arrangements	9750			524		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		ASSESSED IN SEC.	S. S. T. S.	STEP CATO		1000

F. ASSUMPTIONS

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

LCFF Sources calculated using FCMAT's calculator v21.1a. Enrollment decreased for 21-22 and 22-23 by 9.5 ADA. All revenue adjusted for loss of ADA and one time grants/dollars removed. Step/Column and COLA are frozen in the outyears as decided. 3 teachers anticipating retiring in the outyears, replaced by lower cost staff. Benefits adjusted for retirements and STRS and PERS increases. Materials & Supplies, as well as Consults/Other Operating reduced by loss and a 10% cut to allocations to site.

	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description Description	3750							
Expenditure Detail Other Sources/Uses Detail	0.00	(2,000.00)	0.00	(27,056.75)	0.00	108_000.00		
Fund Reconciliation					17:22		0.00	0.0
8 STUDENT ACTIVITY SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0,00				0.00	0_00	0.00	0.0
Fund Reconciliation 9 CHARTER SCHOOLS SPECIAL REVENUE FUND						F	0.00	0,0
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				STATE OF THE	U.00		0.00	0.0
0 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail Other Sources/Uses Detail					order of the	SENTEN		
Fund Reconciliation				1		+	0.00	0,0
1 ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				H	0.00	0.00	0.00	0.0
Fund Reconcilation CHILD DEVELOPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	2,000.00	0.00	27,056.75	0.00	25,000.00	28,998.00		
Fund Reconciliation							0.00	0.0
3 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail	0.00	0.00		4.57.543	83,000.00	-0.00		0.0
Fund Reconciliation 4 DEFERRED MAINTENANCE FUND	1		NEET TO SE			-	0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		- 1			0.00	0.00	0.00	0.0
Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.0
P SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail Other Sources/Uses Detail					28,998.00	0.00		
Fund Reconciliation 8 SCHOOL BUS EMISSIONS REDUCTION FUND						-	0.00	0.0
Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail				-	0.00	0.00	0.00	0.0
Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND		1						
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	1	
Other Sources/Uses Detail Fund Reconciliation						7.00	0.00	0.0
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail	Carrier and a second				0.00	0.00		
Fund Reconciliation		i i					0.00	0_0
1 BUILDING FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.0
Fund Reconciliation 5. CAPITAL FACILITIES FUND		l.						
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00		0.00	0.0
STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.0
5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00					-	
Other Sources/Uses Detail					0.00	0.00	0.00	0.0
Fund Reconciliation SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						İ		
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.0
CAP PROJ FUND FOR BLENDED COMPONENT UNITS		0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.0
BOND INTEREST AND REDEMPTION FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0-00	0.0
Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				BENETE BUT	0.00	0.00	0.00	0,
3 TAX OVERRIDE FUND	KIN THE STREET			Nation St. N				
Expenditure Detail				NEW YORK THE PARTY OF THE PARTY	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation		FR BRENEW					0.00	0.
6 DEBT SERVICE FUND				N STREET				
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		_
Fund Reconciliation					15/42 18 - 23	-	0.00	0.
7 FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0,00	0.00				
Other Sources/Uses Detail					AND DESCRIPTION OF THE PERSON	0.00	0.00	0.

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail				-	0,00	0.00	0.00	0.00
Fund Reconciliation 62 CHARTER SCHOOLS ENTERPRISE FUND				1		1		
Expenditure Detail	0.00	0.00	0,00	0.00		1		
Other Sources/Uses Detail	0.00		ADDRESS STORY		0,00	0.00		
Fund Reconciliation		- 1					0.00	0.00
63 OTHER ENTERPRISE FUND		- 1	THE NAME OF STREET			i i		
Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail			DE TREE LA VIENE	MICHAEL MAN	0.00	0.00		0.00
Fund Reconciliation			THE ME TOWN				0.00	0,00
56 WAREHOUSE REVOLVING FUND		1						
Expenditure Detail	0.00	0.00		TANK OHALL	0.00	0.00		
Other Sources/Uses Detail		1			-0.00	0.00	0.00	0.00
Fund Reconciliation		1	11 3 3 4 7			H	0.00	9.00
67 SELF-INSURANCE FUND	0.00	0.00				1		
Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation	THE PARTY OF THE PARTY OF			STATE OF THE STATE		the state of the series	0.00	0.00
71 RETIREE BENEFIT FUND	Male X William							
Expenditure Detail		THE REAL PROPERTY.						
Other Sources/Uses Detail				AND LINE OF	0.00			
Fund Reconciliation	10	1		KS SEMILE OF			0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND		August V	Nation and all	PARTICULAR SECTION				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	(11/2/18/1/2020)	Seal Control of		Maria Carlos Control of the Control	0.00	The second of	0.00	0.00
Fund Reconciliation				A COLOR OF THE PARTY OF THE PAR		STATE OF THE PARTY OF	0.00	0.00
76 WARRANT/PASS-THROUGH FUND						10		
Expenditure Detail								
Other Sources/Uses Detail	The Control of the Co				45. 11 15.0 12.	Carried Carried	0.00	0.00
Fund Reconciliation	10 77 33 110	Service Williams	LOD GET VELON	-51			0,00	0,00
95 STUDENT BODY FUND		3 10 3 5 6		HE TO A STATE OF THE PARTY OF T	1 2 2 2			
Expenditure Detail								
Other Sources/Uses Detail			SERVICE AND A SERVICE OF		S. P. S. S. S. S.	ATTO WAS A STATE OF THE	0.00	0.00
Fund Reconciliation	2 000 00	(2,000,00)	27,056,75	(27,056,75)	136,998.00	136,998.00	0.00	0.00
TOTALS	2,000.00	(2,000,00)	27,000,75	[27,000,75]	130,880.00	100,000.00 [5.00 [.0.0

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND		(4.000.00)	0.00	/26 644 83)			A STATE OF	hriving it
Expenditure Detail Other Sources/Uses Detail	0.00	(1,000.00)	0_00	(26,641.63)	0.00	34,000.00		-0.45
Fund Reconciliation	1 1							NO. EST. CAL
B 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 9 CHARTER SCHOOLS SPECIAL REVENUE FUND	, I	- 1						
Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation SPECIAL EDUCATION PASS-THROUGH FUND		TO THE REAL PROPERTY.				8400		
Expenditure Detail				A STATE OF WAY				
Other Sources/Uses Detail Fund Reconciliation				- F				
1 ADULT EDUCATION FUND								STATE OF THE STATE OF
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				1	0.00	0.00		Walley Jac
2 CHILD DEVELOPMENT FUND		0.00	00.044.00	0.00		l l		
Expenditure Detail Other Sources/Uses Detail	1,000.00	0.00	26,641.63	0.00	25,000.00	0.00		
Fund Reconciliation		1						
3 CAFETERIA SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	1			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00		9,000.00	0.00		
Fund Reconciliation								Tripper in Sport
4 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0,00	V.V.		Silver Secret	0.00	0.00		STITE BY
Fund Reconciliation								
5 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						27 - A - 11
Other Sources/Uses Detail					0.00	0.00		S. T. S. S.
Fund Reconciliation 7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTL	AY MELETINE			TENERS IN THE		1		Sites for
Expenditure Detail		Demission in				0.00		2
Other Sources/Uses Detail Fund Reconciliation		1			0.00	0.00		
B SCHOOL BUS EMISSIONS REDUCTION FUND		- 1				1		
Expenditure Detail	0.00	0.00		222130147-11-0	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation		1		1		0.00		
9 FOUNDATION SPECIAL REVENUE FUND				0.00		1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation								
BPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFI	TS TELEVISION OF THE TELEVISIO							
Expenditure Detail Other Sources/Uses Detail	100000000000000000000000000000000000000				0.00	0.00		
Fund Reconciliation								A PARTY
1 BUILDING FUND Expenditure Detail	0.00	0.00						T. D. C. IV
Other Sources/Uses Detail	0.00				0.00	0,00		
Fund Reconciliation	1 1	1				1		
5 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00				1		Releis es
Other Sources/Uses Detail		- 8			0.00	0.00		
Fund Reconciliation STATE SCHOOL BUILDING LEASE/PURCHASE FUND TO S								
Expenditure Detail	0.00	0.00	17 5 2 1			0.00		
Other Sources/Uses Detail		1			0.00	0.00		
Fund Reconciliation 5 COUNTY SCHOOL FACILITIES FUND		19						1700/0
Expenditure Detail	0.00	0.00	E DO CE UN		0.00	0.00		5-C10110
Other Sources/Uses Detail Fund Reconciliation		10			0.00	5.55		
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	S					1		THE BUILDING
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	CO.		0.00	0.00		Part Sale
Fund Reconciliation		3						
CAP PROJ FUND FOR BLENDED COMPONENT UNIT	0.00	0.00	2 102 2 200					NO. T.
Expenditure Detail Other Sources/Uses Detail	0.00	0,00			0.00	0.00		ALE VICE
Fund Reconciliation	178 1 2 3 8 1	STATE OF		A SUPPLEMENT				211
1 BOND INTEREST AND REDEMPTION FUND Expenditure Detail				SILVALEDIS	1	1		
Other Sources/Uses Detail					0.00	0.00		3 0000
Fund Reconciliation	· Company					i		102. 100.
2 DEBT SVC FUND FOR BLENDED COMPONENT UNIT Expenditure Detail		Bir Ting S		87 7.38				11 GBV
Other Sources/Uses Detail	DANG MENGEL		21 TO 10 TO		0.00	0.00		The state of the state of
Fund Reconciliation 3 TAX OVERRIDE FUND	Nusini se		5 A 1 V 5 U D 4	13/19/10/19		1		The Last A
Expenditure Detail								SALES IN
Other Sources/Uses Detail					0.00	0.00		Section 2
Fund Reconciliation B DEBT SERVICE FUND								1
Expenditure Detail	fire in the state of the state	existence in		S-M-MSSITT N	0.00	0.00		
Other Sources/Uses Detail		1		-	0.00	0.00		Della Seed
Fund Reconciliation FOUNDATION PERMANENT FUND					CONTRACTOR OF THE PARTY OF THE			of the last
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		THE PARTY.
Other Sources/Uses Detail						0.00	ASICOLAR	OLD BEE

Description	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
31 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		Made Dane
Fund Reconciliation		- 1						5118 5118
2 CHARTER SCHOOLS ENTERPRISE FUND						1		
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail				STEAR OF THE SECOND	0,00	0,00		17 45 77 3 10
Fund Reconciliation		- 1						
3 OTHER ENTERPRISE FUND	0.00	0.00						
Expenditure Detail	0,00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation		1		BOWN THE PARTY OF				
86 WAREHOUSE REVOLVING FUND		1		17.451.053.021.000		- 1		
Expenditure Detail	0.00	0.00		NAME OF STREET				Medical Late Control
Other Sources/Uses Detail				SERVICE CONTRACTOR	0.00	0.00		Wite State of the
Fund Reconciliation			Distriction (S	To be No Livery				
7 SELF-INSURANCE FUND								A STATE OF THE STA
Expenditure Detail	0.00	0.00	Carle Tito					
Other Sources/Uses Detail	Shire in the same of the same	6-01-1-17-20	ALC: USE SHOW	STATE OF THE STATE	0.00	0.00		
Fund Reconciliation	11 12 12 12 12 12 12							All LOS VE
1 RETIREE BENEFIT FUND								William Chine
Expenditure Detail	22 7 E- V-27				0.00			Strain Strain
Other Sources/Uses Detail			V I I I I I I I I I I I I I I I I I I I		0,00			SEARCE IN F
Fund Reconciliation		1						2000
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00						
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail Fund Reconciliation	TV TO SECURE			DIVERSION OF THE PARTY OF THE P	20 2	But all a state		
WARRANT/PASS-THROUGH FUND	A THE NAME OF			Villa Sillia E				Mark Town
Expenditure Detail Other Sources/Uses Detail								TO THE OWNER OF THE PARTY OF
Other Sources/Uses Detail Fund Reconciliation			et 112	HERON CONTROL OF	The state of the s			1000
5 STUDENT BODY FUND		Marin Donald						
Expenditure Detail	Maria Carlo		0.00	Dr. 32 - A. 193	S	THE STATE		The same of
Other Sources/Uses Detail								CELEBRA DE
Fund Reconciliation					C. Becker			
TOTALS	1,000.00	(1,000.00)	26,641.63	(26,641.63)	34,000.00	34,000.00		

2020-21 July 1 Budget General Fund School District Criteria and Standards Review

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	Di	strict AD)A	
-	3.0%	0	to	300	
	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,237				
District's ADA Standard Percentage Level:	1.0%				

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A. Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)	(FORTIA, Ellies A4 and 64)	(Form A; Lines A4 and O4)	Train Angulais, Glob (MA)	O. I. C. I.
District Regular	1,186	1,224		
Charter School	1,100	1,22		
Total ADA	1,186	1,224	N/A	Met
Second Prior Year (2018-19)				
District Regular	1,215	1,240		
Charter School				
Total ADA	1,215	1,240	N/A	Met
First Prior Year (2019-20)				
District Regular	1,230	1,246		
Charter School		0		
Total ADA	1,230	1,246	N/A	Met
Budget Year (2020-21)				
District Regular	1,237			
Charter School	0			
Total ADA	1,237			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

	Explanation: (required if NOT met)	
1b.	STANDARD MET - Funded A	DA has not been overestimated by more than the standard percentage level for two or more of the previous three years.
	Explanation: (required if NOT met)	

2020-21 July 1 Budget General Fund School District Criteria and Standards Review

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	D	istrict AD)A	
_	3.0%	0	to	300	
	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,237			la!	
District's Enrollment Standard Percentage Level:	1.0%				

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

			Enrollment Variance Level	
	Enrollmen	t	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	1,238	1,376		
Charter School				
Total Enrollment	1,238	1,376	N/A	Met
Second Prior Year (2018-19)				
District Regular	1,278	1,388		
Charter School				
Total Enrollment	1,278	1,388	N/A	Met
First Prior Year (2019-20)				
District Regular	1,230	1,299		
Charter School				
Total Enrollment	1,230	1,299	N/A	Met
Budget Year (2020-21)				
District Regular				
Charter School				
Total Enrollment	0			

2B. Comparison of District Enrollment to the Standard

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

Explanation:

1a,	STANDARD MET -	- Enrollment has not been overestimated	by more than the standard	i percentage level	for the fir	rst prior year
-----	----------------	---	---------------------------	--------------------	-------------	----------------

	(required if NOT met)	
1b.	STANDARD MET - Enrollme	nt has not been overestimated by more than the standard percentage level for two or more of the previous three years.
	Explanation: (required if NOT met)	

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18) District Regular	1,224	1,376	193
Charter School Total ADA/Enrollment	1,224	1,376	89.0%
Second Prior Year (2018-19) District Regular Charter School	1,240	1,388	
Total ADA/Enrollment	1,240	1,388	89.3%
First Prior Year (2019-20) District Regular	1,246	1,299	
Charter School Total ADA/Enrollment	1,246	1,299	95.9%
2001/04/6 (10.00		Historical Average Ratio:	91.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 91.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years, All other data are extracted or calculated.

	Estimated P-2 ADA Budget	Enrollment Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	1,237			
Charter School	0			
Total ADA/Enrollment	1,237	0	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	1,227			
Charter School				
Total ADA/Enrollment	1,227	0	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,217		1	
Charter School				
Total ADA/Enrollment	1,217	0	0.0%	Met

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

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

1a	STANDARD MFT - Projected	P-2 ADA to enrollment ratio has	not exceeded the standard f	for the budget and two	subsequent fiscal year
Ta.	2 I AMDARD ME I - LIGIECIEL	L-5 VDV to ellipillielir latio lias	Hot execeded the standard	or the paugot and the	annondani ilani la

Explanation:	
(required if NOT met)	

2nd Subsequent Year

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1st Subsequent Year

4. CRITERION: LCFF Revenue

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

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

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

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

4A.	District's	LCFF	Revenue	Standard
THE REAL PROPERTY.		-		-

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies. LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Prior Year

Projected LCFF Revenue

Step 1 -	Change in Population	(2019-20)	(2020-21)	(2021-22)	(2022-23)
	ADA (Funded)				
	(Form A, lines A6 and C4)	1,247.16	1,237.66	1,228.16	1,218.66
b.	Prior Year ADA (Funded)		1,247.16	1,237.66	1,228,16
C.	Difference (Step 1a minus Step 1b)		(9.50)	(9.50)	(9.50)
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		-0.76%	-0.77%	-0.77%
a.	Prior Year LCFF Funding		12,028,006.00	11,045,537.00	10,953,855.00
Step 2 -	Change in Funding Level				
	COLA percentage		0.00%	0.00%	0.00%
L 0	COLA amount (proxy for purposes of this				
	criterion)		0.00	0.00	0.00
	Percent Change Due to Funding Level				
	(Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
		11			
	Total Change in Population and Funding Level (Step 1d plus Step 2c)		-0.76%	-0.77%	-0.77%
		rd (Step 3, plus/minus 1%):	-1.76% to .24%	-1.77% to .23%	-1.77% to .23%

Budget Year

2020-21 July 1 Budget General Fund School District Criteria and Standards Review

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442	Altornate	I CFF	Revenue	Standard	- Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,056,361.00	1,056,361.00	1,056,361.00	1,056,361,00
Percent Change from Previous Year	Basic Aid Standard	N/A	N/A	N/A
	(percent change from			
	previous year, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard		224-223-1172	
(COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue		"		
(Fund 01, Objects 8011, 8012, 8020-8089)	12,163,127.00	11,180,657.00	11,088,736.00	11,003,402.00
District's Pro	pjected Change in LCFF Revenue:	-8.08%	-0.82%	-0.77%
	LCFF Revenue Standard:	-1.76% to .24%	-1.77% to .23%	-1.77% to .23%
	Status:	Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:				
(required if NOT met)				

State cut 20-21 by about 10% which calls for the large decrease in	n funding.
	8

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5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2017-18)	10,737,326.06	11,942,256.24	89.9%	
Second Prior Year (2018-19)	11,041,867.05	12,359,837.35	89.3%	
First Prior Year (2019-20)	11,756,683.62	13,639,016.52	86.2%	
, ,	4,171,120	Historical Average Ratio:	88 5%	

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salarles and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Budget - Unrestricted (Resources 0000-1999)

(Resources 0000-1 Salaries and Benefits

Total Expenditures

Ratio

Fiscal Year	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2020-21)	11,246,654.34	12,473,042.61	90.2%	Met
1st Subsequent Year (2021-22)	11,213,429.75	12,439,422.88	90.1%	Met
2nd Subsequent Year (2022-23)	11,341,905.74	12,566,529.18	90.3%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:			
(required if NOT met)			

Change Is Outside

Yes

No

Yes

Percent Change

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

ATA ENTRY: All data are extracted or calculated			
	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Yea (2022-23)
District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.76%	-0.77%	-0.77%
District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.76% to 9.24%	-10.77% to 9.23%	-10.77% to 9.23%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.76% to 4.24%	-5,77% to 4.23%	-5.77% to 4.23%

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

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

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

Object Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
	, Objects 8100-8299) (Form MYP, Line A2)			
irst Prior Year (2019-20)		2,299,439.25		
udget Year (2020-21)		2,055,183.06	-10,62%	Yes
st Subsequent Year (2021-22)		1,977,749.69	-3.77%	No
nd Subsequent Year (2022-23)		1,903,936.96	-3.73%	No
Explanation: (required if Yes)	Budgeted Federal Impact Aid at 80% LOT for con	servative loss as well as cut other p	rograms by ADA loss.	
(required if Yes)	The state of the s	servative loss as well as cut other p	rograms by ADA loss.	
(required if Yes) Other State Revenue (Fun	Budgeted Federal Impact Aid at 80% LOT for conduction of the condu	servative loss as well as cut other p	rograms by ADA loss.	
(required if Yes) Other State Revenue (Fun rst Prior Year (2019-20)	The state of the s		rograms by ADA loss.	Yes
(required if Yes)	The state of the s	1,606,230.68		Yes Yes

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

 First Prior Year (2019-20)
 1,086,601.60

 Budget Year (2020-21)
 1,257,031.22
 15.68%

 1st Subsequent Year (2021-22)
 1,250,313,96
 -0.53%

 2nd Subsequent Year (2022-23)
 1,153,894.38
 -7.71%

Explanation: Anticipating receiving more local dollars for shared staff with the high school as well as removing one-time, non-anticipated funds. Will budget if received. (required if Yes)

 Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

 First Prior Year (2019-20)
 1,515,130.89

 Budget Year (2020-21)
 715,260.03
 -52.79%
 Yes

 1st Subsequent Year (2021-22)
 711,758.34
 -0.49%
 No

 2nd Subsequent Year (2022-23)
 682,407.65
 -4.12%
 No

Explanation: (required if Yes)

(required if Yes)

for 20-21 we have frozen and reduced allocations to the sites, removed one time purchases and have removed any carryovers until outlook looks better.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5) 1,481,790.30 First Prior Year (2019-20) Yes Budget Year (2020-21) 853,862,23 -42.38% No 1st Subsequent Year (2021-22) 855,056.23 0.14% No 0.03% 2nd Subsequent Year (2022-23) 855.355.23 Carryovers to the sites removed in outyears as well as reduced allocations to sites, but increased services (utilities) by 1%-historically. Explanation: (required if Yes) 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2) DATA ENTRY: All data are extracted or calculated. Percent Change Object Range / Fiscal Year Amount Over Previous Year Status Total Federal, Other State, and Other Local Revenue (Criterion 6B) First Prior Year (2019-20) 4,992,271.53 Not Met 4,270,233.97 -14.46% Budget Year (2020-21) 4,027,469.09 -5.69% Met 1st Subsequent Year (2021-22) Met 3,854,291.78 -4.30% 2nd Subsequent Year (2022-23) Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) First Prior Year (2019-20) 2,996,921.19 1,569,122.26 -47.64% Not Met Budget Year (2020-21) Met 1st Subsequent Year (2021-22) 1,566,814.57 -0.15% Met 1,537,762.88 -1.85% 2nd Subsequent Year (2022-23) 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below. Budgeted Federal Impact Aid at 80% LOT for conservative loss as well as cut other programs by ADA loss. **Explanation:** Federal Revenue (linked from 6B if NOT met) Removal of one-time funds, not anticipated to receive in out-years. Explanation: Other State Revenue (linked from 6B if NOT met) Anticipating receiving more local dollars for shared staff with the high school as well as removing one-time, non-anticipated funds. Will budget if received. **Explanation:** Other Local Revenue (linked from 6B if NOT met) STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the

standard must be entered in Section 6A above and will also display in the explanation box below.

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

for 20-21 we have frozen and reduced allocations to the sites, removed one time purchases and have removed any carryovers until outlook looks better.

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

Carryovers to the sites removed in outyears as well as reduced allocations to sites, but increased services (utilities) by 1%-historically.

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7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070,75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated, if standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of

	the SELPA from the Owina/Kina required minimum contribution calculation.	100
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	17,148,711.73	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	17,148,711.73	514,461.35	567,687.96	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the	e box that best describes why the minimum required contribution was not made:
	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

2.0%

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

- 1. District's Available Reserve Amounts (resources 0000-1999)
 - a. Stabilization Arrangements (Funds 01 and 17, Object 9750)
 - b. Reserve for Economic Uncertainties
 - (Funds 01 and 17, Object 9789)
 - c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)
 - d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
 - e. Available Reserves (Lines 1a through 1d)
- Expenditures and Other Financing Uses
 - District's Total Expenditures and Other Financing Uses
 (Fund 01, objects 1000-7999)
 - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - c, Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- District's Available Reserve Percentage
 (Line 1e divided by Line 2c)

District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
0.00	0.00	0.00
966,051.75	1,004,862.22	1,128,965.73
0.00	0,00	0.00
0.00 966,051,75	0.00 1,004,862.22	0.00 1,128,965,73
16,100,862.65	16,714,041.69	18,816,095.50
		0.00
16,100,862,65	16,714,041.69	18,816,095.50
6.0%	6.0%	6.0%

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

2.0%

any negative ending balances in restricted resources in the General Fund.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(672,129.17)	11,973,256.24	5.6%	Not Met
Second Prior Year (2018-19)	463,554.91	12,390,819.35	N/A	Met
First Prior Year (2019-20)	(1,564,665.56)	13,747,016.52	11.4%	Not Met
Budget Year (2020-21) (Information only)	(1,785,478,20)	12,507,042.61		

2.0%

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation: (required if NOT met) One-Time revenues and STRS and PERS increases are a contributing factor for the deficits, as well as Federal Impact Aid payments are estimated to decrease.

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

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,238

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)

Beginning Fund Balance

Variance Level

(If overestimated, else N/A) Status **Original Budget** Estimated/Unaudited Actuals Fiscal Year Met Third Prior Year (2017-18) 4,997,128.82 5,869,918.32 N/A Met Second Prior Year (2018-19) 3,920,896,49 5,156,621.71 N/A 4,312,082.36 N/A Met First Prior Year (2019-20) 5,620,176.62 Budget Year (2020-21) (Information only) 4,055,511.06

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

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

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

Franks and and	
Explanation:	
(required if NOT met)	
(Jedanea II NOT Thet)	
· ·	

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

10. CRITERION: Reserves

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

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

Percentage Level		District ADA		
5% or \$71,000 (greater of)	0	to	300	
4% or \$71,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	1,237	1,227	1,218
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%
10A. Calculating the District's Special Education Pass-through Exclusions (c	only for districts that ser	ve as the AU of a SELPA)	
DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; B			on

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

1	Do you choose to exclude from	n the reserve calculati	on the pass-through fu	inds distributed to SELPA members?

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	
If you are the SELPA AU and are excluding special education pass-through funds:	

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2020-21)	(2021-22)	(2022-23)
0.00	0.00	0.00

No

10B. Calculating the District's Reserve Standard

a. Enter the name(s) of the SELPA(s)

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

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)
- **District's Reserve Standard** (Greater of Line B5 or Line B6)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
17,148,711.73	16,530,328.08	16,671,264.07
0.00	0.00	0.00
17,148,711.73	16,530,328.08	16,671,264.07
3%	3%	3%
514,461.35	495,909.84	500,137.92
0.00	0.00	0.00
514,461.35	495,909.84	500,137.92

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

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10C	Calculating	the District's	Budgeted	Reserve	Amount

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

	ve Amounts tricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	680,048.04	991,819.68	1,000,275.84
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			0.00
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements		The state of the s	
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7,5	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	680,048.04	991,819.68	1,000,275.84
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	3.97%	6.00%	6.00%
	District's Reserve Standard			
	(Section 10B, Line 7):	514,461.35	495,909.84	500,137.92
	Status	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)	

SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4, Enter an explanation for each Yes answer,
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? Yes
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
	The district had received a large amount of one-time Federal Impact Aid Table 9 dollars available. These dollars will be used at some point to cover the deficits, if necessary.
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
	The district receives Federal Impact Aid funds which are subject to reauthorization every year. These dollars are utilized to fund approximately 10% of the on-going operations of the district and without such, the District will have to make extreme cuts.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent, Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

Dietrict's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated. Description / Fiscal Year Projection Amount of Change Percent Change Status 1a. Contributions, Unrestricted General Fund [Fund 01, Resources 0000-1998, Object 9800) First Prior Year (2019-20) 1a. Contributions, Unrestricted General Fund [Fund 01, Resources 0000-1998, Object 9800) First Prior Year (2019-20) 1budget Year (2019-20) 1c. Contributions, Unrestricted General Fund [Fund 01, Resources 0000-1998, Object 9800) First Prior Year (2019-20) 1c. Contributions, Unrestricted General Fund [Fund 01, Resources 0000-1998, Object 9800) First Prior Year (2019-20) 1c. Contributions, Unrestricted General Fund [Fund 01, Resources 0000-1998, Object 9800) First Prior Year (2019-20) 1c. Contributions, Unrestricted General Fund [Fund 01, Resources 0000-1998, Object 9800) First Prior Year (2019-20) 1c. Contributions, Unrestricted General Fund [Fund 01, Resources 0000-1998, Object 9800) Interval (2019-20) Date of Year (2019-20) Da			Distr	rict's Contributions and Trans	fers Standard: or -\$	20,000 to +\$20,000	
Description / Fiscal Year	S5A. Identification	n of the Distric	t's Projected Contributions,	Transfers, and Capital Proje	ects that may Impact the	General Fund	
Description / Fiscal Year							
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) First Prov Year (2019-20) (2, 204, 127.24) (2, 204, 127.24) (1, 205, 305.40) (477.701.47) -20.4% Not Met 1st Subsequent Year (2021-22) (1, 1963, 305.40) (1, 376, 336.40) 10, 331.00 0.5% Met 1b. Transfers In, General Fund * First Prov Year (2019-20) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0					Form MYP does not exist, ent	er data in the 1st and 2nd Su	bsequent Years. Click the
## Pist Prior Year (2019-20) ## Budget Year (2020-21) ## Subsequent Year (2021-22) ## C. 2,346,006,87) ## 14,879,63 ## 14,	Description / Fiscal	Year		Projection	Amount of Change	Percent Change	Status
First Prior Year (2019-20) Budget Year (2020-21) Stablesquent Year (2021-22) (2,346,066,87) 41,879,63 1,8% Met Hist Subsequent Year (2021-22) (1,869,305,40) 10,031,00 0,5% Met The Transfers In, General Fund* First Prior Year (2019-20) 0,00 0,00 0,00 0,00 0,0% Met Hist Subsequent Year (2022-23) 0,00 0,00 0,00 0,00 0,0% Met Hist Subsequent Year (2022-23) 0,00 0,00 0,00 0,00 0,0% Met Hist Subsequent Year (2022-23) 1,000,000,00 0,00 0,00 0,0% Met 1c. Transfers Out, General Fund* First Prior Year (2019-20) 1,000,000,00 0,00 0,0% Met 1c. Transfers Out, General Fund * First Prior Year (2019-20) 1,000,000,00 0,00 0,0% Met 1c. Transfers Out, General Fund * First Prior Year (2019-20) 1,000,000,00 0,00 0,0% Met 1c. Transfers Out, General Fund * First Prior Year (2019-20) 1,000,000,00 0,00 0,0% Met 1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? Include trensfers used to cover operating deficits in either the general fund or any other fund. SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects Do you have any capital projects that may impact the general fund or any other fund. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) Only in the out-years is funding from Fund 17 possibly needed.	1a Contributi	ons. Unrestricted	I General Fund (Fund 01. Resou	rces 0000-1999, Object 8980)			
Budget Year (2020-21) 1. Transfers In, General Fund * First Prof Year (2019-20) Budget Year (2022-23) 1. Budget Year (2022-23) 1. Transfers In, General Fund * First Prof Year (2019-20) Budget Year (2022-21) 1. D. Transfers In, General Fund * First Prof Year (2019-20) Budget Year (2022-21) 1. 0.00 Budget Year (2022-22) 1. 0.00 Budget Year (2022-23) 1. 0.00 Budget Year (2022-23) 1. 0.00 0. 0.0 0. 0.0 0. 0.0 0. 0.0 0. 0.0 0.00 0.00 Met 1c. Transfers Out, General Fund * First Prof Year (2019-20) 1. 0.00 1. 0		•					
2nd Subsequent Year (2022-23) (1,876,336.40) 10,031.00 0.5% Met Transfers In, General Fund * First Prior Year (2019-20) 8ugdet Year (2021-22) 1,000,000.00 1,000,000.00 New Not Met 1st Subsequent Year (2022-23) 1,000,000.00 1,000,000.00 New Not Met 1c. Transfers Out, General Fund * First Prior Year (2019-20) 8ugdet Year (2022-23) 10,000,000.00 10,0	,	,		(2,346,006.87)	41,879,63	1.8%	Met
Transfers In, General Fund * C.00	1st Subsequent Ye	ar (2021-22)		(1,868,305,40)	(477,701.47)	-20,4%	Not Met
Doc	2nd Subsequent Ye	ear (2022-23)		(1,878,336.40)	10,031.00	0.5%	Met
Bidget Year (2019-20) Bidget Year (2020-21) Bidget Year (2020-22) Bidget Year (2020-23) Bidget Year (2020-23) Bidget Year (2020-24) Bidget Year (2020-25) Bidget Year (2020-26) Bidget Year (2020-27) Bidget Year (2020-28)	1b Transfers	In. General Fund	*				
Budget Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23) 1c. Transfers Out, General Fund * First Prior Year (2019-20) 1c. Transfers Out, General Fund * First Prior Year (2019-20) 1d. 108,000.00 1d. 00,000				0.00			
2nd Subsequent Year (2022-23) 1,000,000,00 0,00 0,00 0,00 0,00 Met 1c. Transfers Out, General Fund * First Prior Year (2019-20) 84,000,00 134,000,00 145,000,00 158 Subsequent Year (2020-2-2) 2nd Subsequent Year (2021-22) 2nd Subsequent Year (2022-23) 1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? 1nclude transfers used to cover operating deficits in either the general fund or any other fund. SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years, identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.					0.00	0.0%	Met
2nd Subsequent Year (2022-23) 1,000,000,00 0,00 0,00 0,00 0,00 Met 1c. Transfers Out, General Fund * First Prior Year (2019-20) 84,000,00 134,000,00 145,000,00 158 Subsequent Year (2020-2-2) 2nd Subsequent Year (2021-22) 2nd Subsequent Year (2022-23) 1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? 1nclude transfers used to cover operating deficits in either the general fund or any other fund. SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years, identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.	1st Subsequent Ye	ar (2021-22)		1,000,000.00	1,000,000.00	New	Not Met
First Prior Year (2019-20) Budget Year (2020-21) 1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23) 2nd Subsequent Ye	2nd Subsequent Ye	ar (2022-23)			0.00	0.0%	Met
First Prior Year (2012-20) 108,000.00 108,000.00 108,000.00 108,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000.00 109,000	1c Transfore	Out General Fur	nd *				
Budget Year (2020-21) 1st Subsequent Year (2021-22) 34,000.00 34,000.00 0.00 0.0% Met 1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? No * Include transfers used to cover operating deficits in either the general fund or any other fund. SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the bu or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's pian, with timeframes, for reducing or eliminating the contribution. (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.		•		108.000.00			
1st Subsequent Year (2021-22) 2nd Subsequent Year (2022-23) 3d,000.00 0.00 0.00 0.00 Met 1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? *Include transfers used to cover operating deficits in either the general fund or any other fund. SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budy or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.	,	,			(74,000.00)	-68.5%	Not Met
2nd Subsequent Year (2022-23) 34,000.00 0.00 0.00 0.00 Met 1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? Include transfers used to cover operating deficits in either the general fund or any other fund. S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.	5				0.00	0.0%	Met
Do you have any capital projects that may impact the general fund operational budget? * Include transfers used to cover operating deficits in either the general fund or any other fund. **S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of transferred, by fund, and whether transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.	•	, ,		34,000.00	0.00	0.0%	Met
Do you have any capital projects that may impact the general fund operational budget? * Include transfers used to cover operating deficits in either the general fund or any other fund. **S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of transferred, by fund, and whether transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.					i –		
* Include transfers used to cover operating deficits in either the general fund or any other fund. S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the bu or subsequent two fiscal years, identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.			ects that may impact the general fo	und operational budget?		No	
S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the but or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of the projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.	ĺ						
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the bu or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of the county	* Include transfers (ised to cover oper	ating deficits in either the general	fund or any other fund,			
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the bu or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of the county							
1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the bu or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of the projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.	S5B. Status of th	e District's Pro	jected Contributions, Transfe	ers, and Capital Projects			
1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the bu or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of the projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.	DATA ENTRY: Ente	ır an evolanation it	Not Met for items 12-1c or if Ves	for item 1d			
or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Explanation: (required if NOT met) District anticipates taking back our SDC students from the county, which would mean a significant decrease in excess cost payments to the county of the county of the county of the county of the projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Only in the out-years is funding from Fund 17 possibly needed.							
1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amo transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.	or subsequ	ent two fiscal year	 s. Identify restricted programs and 	I amount of contribution for each	fund programs have change program and whether contri	d by more than the standard to outions are ongoing or one-tire	for one or more of the budget me in nature. Explain the
1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amo transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.				1			
transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.			District anticipates taking back ou	ir SDC students from the county	, which would mean a signific	ant decrease in excess cost	payments to the county office.
transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers. Explanation: Only in the out-years is funding from Fund 17 possibly needed.							
	1b. NOT MET - transferred	The projected tra by fund, and whe	nsfers in to the general fund have ther transfers are ongoing or one-	changed by more than the stan time in nature. If ongoing, explai	dard for one or more of the b n the district's plan, with time	udget or subsequent two fisca ines, for reducing or eliminati	al years. Identify the amount(s) ng the transfers.
(required if NOT met)			Only in the out-years is funding fr	om Fund 17 possibly needed,			

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1c.	NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.						
	Explanation: (required if NOT met)	19-20 the cafeteria needed a cash flow loan. Amount to be repaid before the year is closed out.					
1d.	. NO - There are no capital projects that may impact the general fund operational budget,						
	Project Information: (required if YES)						

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S6. Long-term Commitments

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

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

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

S6A. Identification of the Distr	ict's Long-te	rm Commitments				
DATA ENTRY: Click the appropriate	e button in item	1 and enter data in all columns of it	em 2 for applica	ble long-term cor	mmitments; there are no extractions in this	section.
Does your district have lon- (If No, skip item 2 and Section 2)			Yes		ă	
2. If Yes to item 1, list all new than pensions (OPEB); OP	and existing m	ultiyear commitments and required a I in item S7A.	annual debt serv	ice amounts, Do	not include long-term commitments for po	ostemployment benefits other
Type of Commitment	# of Years Remaining	S Funding Sources (Rever		Object Codes Us	sed For: lebt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program State School Building Loans	-					
Compensated Absences	1	01/0000		01/2x72		189,494
Other Long-term Commitments (do	not include OP	PEB):				
,						
	-					
TOTAL:						189,494
		Prior Year (2019-20) Annual Payment	(202	et Year 0-21) ⊃ayment	1st Subsequent Year (2021-22) Annual Payment	2nd Subsequent Year (2022-23) Annual Payment
Type of Commitment (continued)		(P & I)		& I)	(P & I)	(P & I)
Capital Leases Certificates of Participation	=	3 6				
General Obligation Bonds						
Supp Early Retirement Program State School Building Loans						
Compensated Absences						
Other Long-term Commitments (cor	ntinued):					
	ual Payments:	0		0	0	0
Hae total annual	navment incr	esend over prior year (2019-2012)	N	0	No	No

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S6B.	Comparison of the District's	Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation if	res.
1a.	No - Annual payments for long	-term commitments have not increased in one or more of the budget and two subsequent fiscal years,
	Explanation: (required if Yes to increase in total annual payments)	2 ¥
S6C.	Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments
		s or No button in item 1; if Yes, an explanation is required in item 2.
1,6	Will funding sources used to pa	ay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No
2.		
	No - Funding sources will not d	ecrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
	Explanation: (required if Yes)	

S7. Unfunded Liabilities

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

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

S7A.	dentification of the District's Estimated Unfunded Liability for Pos	temployment Benefits Othe	er than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applic	able items; there are no extract	ions in this section except the budget year	data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	 c. Describe any other characteristics of the district's OPEB program including their own benefits: 	geligibility criteria and amounts,	if any, that retirees are required to contribu	ute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance governmental fund	ce or	Self-Insurance Fund	Governmental Fund
4.	OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Actua Jun 30	250,000,00 0.00 250,000.00 arial	ist be entered.
5.	OPEB Contributions	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
٥.	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums	0.0	0 0.0	0.00
	paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits	0,0	0.00	0.00

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S7B.	Identification of the District's Unfunded Liability for Self-Insurance	Programs		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applic	cable items; there are no extraction	s in this section.	
1.	Does your district operate any self-insurance programs such as workers' coremployee health and welfare, or property and liability? (Do not include OPEE covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including detactuarial), and date of the valuation:	ails for each such as level of risk re	etained, funding approach, basis for va	luation (district's estimate or
		3		
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions a, Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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S8. Status of Labor Agreements

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

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

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

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

	superintendent.		0 (6 4 10)					
58A.	Cost Analysis of District's	Labor Agre	ements - Certificated (Non-m	anagement) t	mployees			
DATA	ENTRY: Enter all applicable da	ita items; ther	e are no extractions in this section.					
			Prior Year (2nd Interim) (2019-20)		get Year (20-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	er of certificated (non-manager e-equivalent (FTE) positions	nent)	63,0		60.0		57.0	57.0
Certifi 1:	cated (Non-management) Sa Are salary and benefit negoti	-			Yes			
		If Yes, and t have been t	he corresponding public disclosure iled with the COE, complete questi	e documents ions 2 and 3.	18.			
		If Yes, and the	he corresponding public disclosure en filed with the COE, complete qu	e documents lestions 2-5.				
		If No, identif	y the unsettled negotiations includi	ng any prior yea	ar unsettled negoti	ations and	then complete questions 6 and	7.
Vegoti 2a.	ations Settled	on 3547 5(a)	date of public disclosure board me	eeting:	Feb 20, 2	020	1	
2b.	Per Government Code Section			oung.			1	
20.	by the district superintendent	and chief bu	_	cation;	Yes Feb 07, 2	020		
3.	Per Government Code Section to meet the costs of the agreement		was a budget revision adopted		Yes			
			of budget revision board adoption:		Mar 12, 2	020		
4,	Period covered by the agree	ment:	Begin Date: Ju	l 01, 2019] 6	nd Date:	Jun 30, 2020	
5.	Salary settlement:				get Year (20-21)	-5	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settleme projections (MYPs)?	nt included in	the budget and multiyear		Yes		Yes	Yes
		Total cost of	One Year Agreement salary settlement					
		% change ir	salary schedule from prior year or					
			Multiyear Agreement salary settlement					
		% change ir (may enter t	salary schedule from prior year ext, such as "Reopener")					
		Identify the	source of funding that will be used	to support multi	year salary commi	tments:		
		identity the s	source of furnaling that will be used	to support man	your oalary commi			

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vegot	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(2022-23)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
ertifi	cated (Non-management) Prior Year Settlements			
	y new costs from prior year settlements included in the budget?			-2
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
	· · · · · · · · · · · · · · · · · · ·			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
1.	Are step & column adjustments included in the budget and MYPs?			
2-	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
`ortifi	cated (Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
CIUII	Cated (Non-management) Actition (layons and rothermones)	(2020 21)	(512)	1
4	Are savings from attrition included in the budget and MYPs?			
1.	Are savings from autilion included in the budget and wifes?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
			13	
ertifi	cated (Non-management) - Other			
	ner significant contract changes and the cost impact of each change (i.e., class	size, hours of employment, leave	of absence, bonuses, etc.):	

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S8B.	Cost Analysis of District's Labor Ag	reements - Classified (Non-mana	agement) Employees		
DATA	ENTRY: Enter all applicable data items; th	ere are no extractions in this section.			
		Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions 69.4		69.3	69.3	69,3	
Classi 1.	fied (Non-management) Salary and Ber Are salary and benefit negotiations settle If Yes, and have bee		Yes documents ns 2 and 3.		
	If Yes, and have not I	d the corresponding public disclosure of been filed with the COE, complete que	documents stions 2-5.		
	If No, ider	ntify the unsettled negotiations including	g any prior year unsettled negoti	iations and then complete questions 6 and	7.:
Negoti 2a.	ations Settled Per Government Code Section 3547.5(a board meeting:	a), date of public disclosure	Apr 16, 2	2020	
2b.	Per Government Code Section 3547.5(bb) the district superintendent and chief be a lif Yes, date		Yes Apr 06, 2	2020	
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement? If Yes, date	c), was a budget revision adopted te of budget revision board adoption:	Yes May 21, 2		
4.	Period covered by the agreement:	Begin Date: Jul 0	01, 2019	End Date: Jun 30, 2020	
5.	Salary settlement:	92	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear	Yes	Yes	Yes
	Total cost	One Year Agreement of salary settlement		2	
	% change	e in salary schedule from prior year or			
	Total cost	Multiyear Agreement of salary settlement			
		e in salary schedule from prior year er text, such as "Reopener")			
	Identify the	e source of funding that will be used to	support multiyear salary comm	itments:	
Vegati	ations Not Settled			221	
6.	Cost of a one percent increase in salary	and statutory benefits]	
		-	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7.	Amount included for any tentative salary	schedule increases			

2020-21 July 1 Budget General Fund School District Criteria and Standards Review

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		Budget Year	1st Subsequent Year	2nd Subsequent Year
assified (l	Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(2022-23)
4	costs of H&W benefit changes included in the budget and MYPs?			
	-			
	al cost of H&W benefits			
	cent of H&W cost paid by employer			
4. Perd	cent projected change in H&W cost over prior year			
ssified (I	Non-management) Prior Year Settlements			
any new	costs from prior year settlements included in the budget?			
If Ye	es, amount of new costs included in the budget and MYPs es, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
ssified (I	Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
,	ton management, stop and sometiment, and			
. Are	step & column adjustments included in the budget and MYPs?			
	t of step & column adjustments			
	cent change in step & column over prior year			
1 010	sont change in stop a column over phot year		<u>. </u>	1
		Budget Year	1st Subsequent Year	2nd Subsequent Year
sified (f	Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
. Are	savings from attrition included in the budget and MYPs?			
	additional H&W benefits for those laid-off or retired employees			
inch	ided in the budget and MYPs?			

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S8C. Cost Analysis of Dist	rict's Labor Agre	eements - Management/Superv	isor/Confidential Employees		
DATA ENTRY: Enter all applica	able data items; the	re are no extractions in this section.			
		Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions		10_5	10.0	10.	10.0
Management/Supervisor/Con Salary and Benefit Negotlatio					
 Are salary and benefit in 	negotiations settled	for the budget year?	Yes		
	If Yes, com	plete question 2.			
	If No, identi	fy the unsettled negotiations including	g any prior year unsettled negotiatio	ns and then complete questions 3 a	nd 4.
New-Kallana Calllad	If n/a, skip t	he remainder of Section S8C.			
Negotiations Settled 2. Salary settlement:			Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary set projections (MYPs)?	ttlement included in	the budget and multiyear	Yes	Yes	Yes
	Total cost o	f salary settlement	0		
		n salary schedule from prior year text, such as "Reopener")			
Negotiations Not Settled 3. Cost of a one percent in	ncrease in salary a	nd statutory benefits			
		(#1	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
 Amount included for an 	ny tentative salary s	chedule increases			
Management/Supervisor/Cont Health and Welfare (H&W) Bei		_	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W bene	efit changes include	ed in the budget and MYPs?			
Total cost of H&W bene	_	a in the badget and in the			
Percent of H&W cost page					
Percent projected chan	nge in H&W cost ov	rer prior year			
Management/Supervisor/Conf Step and Column Adjustments		-	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adju	istments included in	n the budget and MYPs?			
Cost of step and column Percent change in step	n adjustments	-			
Management/Supervisor/Conf			Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Other Benefits (mileage, bonu	1945, 410.)		(2020-21)	(EVE !-EE)	/EVEL EU/

Total cost of other benefits

2.

3.

Are costs of other benefits included in the budget and MYPs?

Percent change in cost of other benefits over prior year

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 Local Control and Accountability Plan (LCAF 	S9.	Local	Control	and	Accountability	/ Plan (LCAP
---	-----	-------	---------	-----	----------------	----------	------

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

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

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

Yes	
-	

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

n/a	

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No	

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2020-21 July 1 Budget General Fund School District Criteria and Standards Review

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ADDITIONAL	FISCAL	INDICA	TORS
ADDITIONAL	INONE	HADIOF	110110

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2. Do cash flow projections show that the district will end the budget year with a No negative cash balance in the general fund? Is the system of personnel position control independent from the payroll system? No Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the Yes enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? No A5. Has the district entered into a bargaining agreement where any of the budget No or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? Does the district provide uncapped (100% employer paid) health benefits for current or No retired employees? Is the district's financial system independent of the county office system? Yes Does the district have any reports that indicate fiscal distress pursuant to Education Νo Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) Have there been personnel changes in the superintendent or chief business A9. No official positions within the last 12 months? When providing comments for additional fiscal indicators, please include the item number applicable to each comment. Comments: (optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget 2020-21 Budget Technical Review Checks

Wheatland Elementary

Yuba County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications.

PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).

PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided.

PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

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

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided.

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

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

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

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

PASSED

Checks Completed.

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July 1 Budget 2019-20 Estimated Actuals Technical Review Checks

Wheatland Elementary

Yuba County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (0) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

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

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

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

PASSED

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

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

PASSED

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

PASSED

Checks Completed.

Export Log Period: July 1 Budget Type of Export: Official

LEA: 58-72751-0000000 Wheatland Elementary

Official Check for LEA: 58-72751-0000000 is good

Export of USER General Ledger started at 6/9/2020 10:44:12 AM

OFFICIAL Header for LEA: 58-72751-0000000 Wheatland Elementary VERSION 2020.1.0

Fiscal Year: 2019-20

Type of Data: Estimated Actuals

Number of records exported in group 1: 779

Fiscal Year: 2020-21 Type of Data: Budget

Number of records exported in group 2: 580

Export USER General Ledger completed at 6/9/2020 10:44:13 AM

Export of Supplementals (USER ELEMENTs) started at 6/9/2020 10:44:13 AM

Fiscal Year: 2019-20

Type of Data: Estimated Actuals

Number of records exported in group 3: 641

Fiscal Year: 2020-21 Type of Data: Budget

Number of records exported in group 4: 2330

Export of Supplemental (USER ELEMENTs) completed at 6/9/2020 10:44:13 AM

Export of Explanations started at 6/9/2020 10:44:13 AM No records to Export for Explanations.

Export of TRC Log started at 6/9/2020 10:44:13 AM

Fiscal Year: 2019-20

Type of Data: Estimated Actuals

Number of records exported in group 5: 55

Fiscal Year: 2020-21 Type of Data: Budget

Number of records exported in group 6: 55

Export of TRC Log completed at 6/9/2020 10:44:13 AM

OFFICIAL END for LEA: 58-72751-0000000 Wheatland Elementary

Exported to file: C:\SACS2020\Official\58727510000000BS1.DAT

End of Official Export Process