

2020-2021 Adopted Budget

June 23, 2020





About Us

The Meniffee Union School District has roots dating back to 1890 when, on March 31, 1890, the old "Antelope School," under the purview of the San Diego School District, received one and a half acres of land from William W. Snoddy for the new school site on the southwest corner of Newport and Bradley Roads. This 1890 building had a spacious entry on the north, a large glass room on the west, another large room on the east and a stage in between. The Vale Union High School used this east room beginning in 1891.

The first Paloma School, was located on the north side of Scott Road about one half-mile east of Briggs Road. This building was later moved east to one of the Holland places on Scott Road. In the diary of George Davenport the new Everton School is mentioned. The school was opened September 14, 1891. It is believed that the name Everton was changed to Antelope. Antelope School was used until the highway was improved to make Highway 395. The Antelope building was later moved to Briggs and Holland Roads where it fell into disrepair. No classes were held at this site. The second Paloma School, was located at Garbani and Leon Roads in the early 1890s and then moved to the Antelope site. Antelope and Meniffee graduates attended Perris Union High School. For a short time Antelope children attended the Meniffee School on Newport until the new Meniffee School on Garbani (now Garbani Road) opened in 1952.

The Meniffee and Antelope School Districts unionized in December 1951 and resolved that the new school district should be called "Meniffee Union Elementary School District," according to the Meniffee school board minutes dated December 7, 1951.

The Meniffee Union School District is growing rapidly. In 1981, there were 301 students registered in the District. By 1985, the number had increased to 700, and today the District: serves over 10,700 students from preschool age through grade eight at 1 preschool, 10 elementary schools, 1 K-7 school (will be K-8 for 2020/21), and 3 middle schools.

To address the rapid increase in student population, substantial improvements will be made to the Meniffee Valley Middle School campus, a fourth middle school will be built near the Audie Murphy Ranch community, and an additional elementary school will be built on the east side of Interstate 215. Additionally, the Harvest Hill STEAM Academy has gone from a Kindergarten-6th grade model, to serve K-7 for the 2019/20 school year, and will serve grades K-8 by the 2020/21 school year.



Governing Board Goals for 2019/20

In accordance with our District's Local Control Accountability Plan to maximizing student learning, the 2019-2020 Governing Board goals reflect the following priorities:

STUDENT LEARNING

- Support improvement in academic achievement through District-wide engagement in both the Professional Learning Community (PLC) process and use of research-based best first instruction to align with the full implementation of the California State Standards.
- Support the focus on student attendance with a district goal of being at or above 97 percent.
- Continue to provide resources that strengthen the learning process with a utilization of technology and a balanced approach to instruction.
- Utilizing the Next-Generation Science Standards (NGSS) continue to support the expansion of Science, Technology, Engineering, the Arts and Math (STEAM) throughout the District.
- Support the use of data to inform instructional decisions.
- Improving the servicing of special needs students is a vital component of our successful educational program.
- Focus on closing the achievement gap for all students including our District's significant student groups.
- Develop a defined plan by January 31, 2021 to implement a dual immersion program.

SOCIAL EMOTIONAL HEALTH

- Maintain a minimum of one counselor per elementary and three counselors per middle school.
- Maintain social emotional learning programs measured by comparison of year over year site and district-wide data: Healthy Kids Survey, suspensions, teacher surveys, and bully reports.
- Conduct a job satisfaction survey annually.
- Employees feel that Meniffee USD is an excellent place to work.

COMMUNICATION

- Adhere to Board Protocols during Board Meetings and whenever functioning in a Board role.
- Ensure that timely and accurate information is provided to the community.
- Utilize our website and social media to enhance communication with our community.
- Participate in community and District-sponsored events.

BUDGET AND FINANCE

- All budgetary decisions will be based on student needs.
- Maintain fiscal responsibility to ensure the educational needs of our students along with the District's long-term financial stability.
- Prioritize budgetary decisions based on MUSD's Local Control Accountability Plan Goals.
- Continue to be fiscally prudent in planning for and meeting all current and future construction and facility needs.
- Total compensation of employees needs to be competitive with like districts and fiscally responsible.

PROFESSIONAL AND DISTRICT GROWTH

- Continue to participate in internal and external professional growth opportunities in support of Board goals and responsibilities.
- Move into next phases of unification including timelines, costs, and communication to the public.



The Mission of the Meniffee Union School District in partnership with students, families, and the changing, diverse Meniffee Valley communities is to develop lifelong learners with the skills, knowledge, and desire to be respectful, compassionate, responsible, and contributing citizens by providing a high-quality education in a nurturing, challenging learning environment in which all children are empowered to reach their full potential.



Board of Education

Mrs. Jacquelyn A. Johansen, President

Mr. J. Kyle Root, Vice President

Mr. Kenyon W. Jenkins, Clerk

Mr. Robert O'Donnell, Deputy Clerk

Mr. Reg Bennett, Member



District Administration

Dr. Gary Rutherford, Interim Superintendent

TBD, Assistant Superintendent of Business

Dr. Kimberly Huesing, Assistant Superintendent of Educational Services

Chad McGough, Assistant Superintendent of Personnel

Timothy Biland, Director of Curriculum, Instruction & Special Programs

Tim Grangruth, Director of Maintenance & Operations

TBD, Director of Special Education

Regina Hanson, Director of Fiscal Services

Linda Hickey, Director of Personnel

Dr. Julie Hong, Director of Continuous Improvement & Accountability

Caroline Luke, Director of Pupil Personnel

Kara McGee, Director of Risk Management

Jim Sellers, Director of Facilities

Steve Thornton, Director of Technology

Karen Ziegler, Director of Nutrition Services

Cheryl Frye, Curriculum & Instruction Coordinator

Jenny Thomas, Technology Coordinator

MUSD SCHOOL ADMINISTRATORS AND KEY STAFF

<p>CKE</p>	<p>Callie Kirkpatrick Elementary (104) 28800 Reviere Dr Menifee CA 92584 951-672-6420 Fax 672-6423 Mrs. Julie Makapugay, Principal Mrs. Rosalie (Rosie) Bense, Secretary II Mrs. Megan DeLong, Office Clerk AM Mrs. Teri Zitter, Office Clerk</p>	<p>RES</p>	<p>Ridgemoor Elementary (105) 25455 Ridgemoor Rd Menifee CA 92586 951-672-6450 Fax 672-6456 Mr. Mike Walsh, Principal Mrs. Tracy Blaze, Secretary II Mrs. Raquel Lopez, Office Clerk Mrs. Pamela Radford, Office Clerk PM</p>
<p>CWM</p>	<p>Chester W. Morrison Elementary (103) 30250 Bradley Rd Menifee CA 92584 951-679-7076 Fax 672-6436 Ms. Maria-Elena Talamantes, Principal Mrs. Sharon Klentzin, Secretary II Mrs. Adriana Perez, Office Clerk</p>	<p>SSE</p>	<p>Southshore Elementary (110) 30975 Southshore Dr Menifee CA 92584 951-672-0013 Fax 723-1230 Mrs. Bridget Heeren, Principal Mrs. Kellie Cross, Asst. Principal Ms. Brianna Conard, Secretary II Mrs. Carmen Adame, Office Clerk Mrs. Tania Moreno, Office Clerk PT</p>
<p>ERE</p>	<p>Evans Ranch Elementary (108) 30465 Evans Rd Menifee CA 92584 951-246-7690 Fax 246-7805 Mr. Mike Reyes, Principal Ms. Denise Lemieux, Secretary II Mrs. Stephanie Eshraghi, Office Clerk AM Mrs. Angela Thompson, Office Clerk</p>	<p>TES</p>	<p>Táawila Elementary School (113) 30344 Stage Coach Road Menifee, CA 92586 951-723-3001 Fax 723-3003 Mrs. Daphne Donoho, Principal Ms. Elizabeth (Liz) Nowlen-Fritchman, Secretary II Ms. Melissa (Lisa) Rodriguez, Office Clerk</p>
<p>FCE</p>	<p>Freedom Crest Elementary (106) 29282 Menifee Rd Menifee CA 92584 951-679-5285 Fax 672-2651 Mr. Eli Orr, Principal Ms. Sue Di Bernardo, Asst. Principal Mrs. Rebecca (Becky) Orsborn, Secretary II Mrs. Michelle (Shelly) Vega, Office Clerk Mrs. Winnie Laban, Office Clerk (PT AM)</p>	<p>BMMS</p>	<p>Bell Mountain Middle School (203) 28525 La Piedra Rd Menifee CA 92584 951-301-8496 Fax 301-5286 Dr. Regina Zurbano, Principal Mrs. Maria Fraga, Asst. Principal Mrs. Denise Constable, Middle School Secretary Ms. Laura Jolly, Office Clerk Mrs. Stephanie LaCroix, Office Clerk Mrs. Mireya Rosenfeld, Attendance Clerk Mrs. Susan Zeigler, Office Clerk</p>
<p>HBE</p>	<p>Herk Bouris Elementary (111) 34257 Kalanchoe Rd Lake Elsinore CA 92532 951-244-7657 Fax 244-8406 Mrs. Stephanie Acosta, Principal TBD, Secretary II Mrs. Cathy Kirschman, Office Clerk Mrs. Sonia Castaneda, Office Clerk</p>	<p>HCMS</p>	<p>Hans Christensen Middle School (204) 27625 Sherman Rd Menifee CA 92585 951-679-8356 Fax 679-4090 Mrs. Kristina Lyman, Principal Ms. Vanessa Westmoreland, Asst. Principal Mrs. Cristina Jimenez, Middle School Secretary Mrs. Ann Nardoni, Attendance Clerk Mrs. Laura Tassone-Benson, Office Clerk Mrs. Catherine Rivera, AM Office Clerk Mrs. Veronica Rivera, Office Clerk Ms. Pamela Guzman, PM Office Clerk</p>
<p>HHSA</p>	<p>Harvest Hill STEAM Academy (112) 31600 Pat Road Winchester, CA 92596 Telephone 951-325-6000 Fax 951-325-6997 Mr. Brian Martes, Principal Mrs. Patti Fregin, Asst. Principal Ms. Tracy Tovar, K-8 School Secretary Mrs. Amalia Valdez, K-8 Attendance Clerk Mrs. Shawnette White, Office Clerk</p>	<p>MVMS</p>	<p>Menifee Valley Middle School (202) 26255 Garbani Rd Menifee CA 92584 951-672-6400 Fax 672-6415 Mrs. Melinda Conde, Principal Ms. Peyton Davis, Assistant Principal Mr. Michael Blanton, Dean of Students Mrs. Yvette Baca, Middle School Secretary Mrs. Jamie Yates, Attendance Clerk Mrs. Amanda Buettner, Office Clerk Mrs. Tonia Mulato, Office Clerk Mrs. Monica Stevens, Office Clerk</p>
<p>OME</p>	<p>Oak Meadows Elementary (107) 28600 Poinsettia St Murrieta CA 92563 951-246-4210 Fax 679-4637 Mrs. Jennifer Baker, Principal Ms. Karris Brilee, Asst. Principal Mr. Christopher Nile, Secretary II Mrs. Sheila Curtis, Office Clerk Ms. Jaren Halili, Office Clerk</p>	<p>PRE</p>	<p>Menifee Preschool (720) 26350 La Piedra Rd. Menifee, CA 92584 951-672-6478 Fax 672-6479 Mrs. Patricia Sosa-Alaniz, Preschool Administrator Ms. Helen Rainford, Secretary III Mrs. Gabriela Martinez, Office Clerk</p>
<p>QVE</p>	<p>Quail Valley Elementary (109) 23757 Canyon Heights Dr Menifee CA 92587 951-244-1937 Fax 244-6842 Mrs. Lily Pena, Principal Mrs. Letisia Romero, Secretary II Mrs. Lupe Gill, Office Clerk</p>		

SRA

Santa Rosa Academy

27587 La Piedra Road

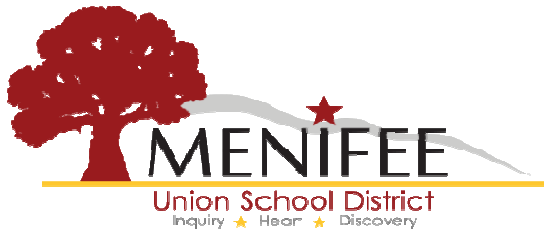
Menifee, CA 92584

(951) 672-2400 Fax 672-6060

TBD, Principal X1208 TBD@sra.mn

Dr. Robert Hennings, Exec Director X1201 rhennings@sra.mn

Kathleen Shaw, Exec Asst to Dr. Hennings X1202 kshaw@sra.mn



2019-2020 Budget Calendar

2019

January	Governor's Proposed Budget for 2019-2020 to Legislature
January	Begin development of 2019-2020 Financial Projections with staff
January 10th	P-1 Attendance Report Period for 2018-19
January - March	Conduct meetings with staff to review budget requests
March 12th	Second Interim Report Presented for 2018-19
April 20th	P-2 Attendance Report Period for 2018-19
May	Governor's 2019-20 May Revision
June 1st	County Office of Education will submit budget publication and hearing to a local newspaper of general circulation for publication
June 11th	Public Hearing of Proposed 2019-20 Budget & Local Control Accountability Plan
June 25th	Governing Board Adopts 2019-20 Budget & Local Control Accountability Plan
June 30th	Budget Submitted to Riverside County Office of Education
July 1st	Fiscal Year 2019-20 Begins
July - August	Budget Review and Revisions as needed
August	Unaudited Actuals for 2018-19 are prepared
August	Annual Audit of District's financials for 2018-19
September 10th	Unaudited Actuals for 2018-19 are presented to the board for approval.
December 10th	First Interim Report Presented & Auditor's Report to Board of Education on 2018-19 Annual Audit

2020

January	Governor's Proposed Budget for 2020-21 to Legislature
March 10th	Second Interim 2019-20 Report presented to the board for approval

Menifee Union School District Modified Traditional Calendar for 2020-21

First Day of School August 12, 2020 - Last Day of School June 8, 2021

S1 Semester 1
S2 Semester 2

STUDENT DAYS
PC PARENT / TEACHER CONFERENCES

PLC PLC
P PREP
SD STAFF DEVELOPMENT DAY
SC Site Coll/Articulation

NS NON-STUDENT DAYS
H HOLIDAYS
M MINIMUM DAY
MS MIDDLE SCHOOL
E ELEMENTARY

Approved by the
Governing Board
12/10/19

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Menifee Union School District
29775 Haun Road Menifee, CA 92586

June 23, 2020

TO: Dr. Gary Rutherford, Interim Superintendent

FROM: Regina Hanson, Director, Fiscal Services
Greg Magnuson, Consultant

SUBJECT: APPROVAL OF THE 2020-21 MENIFEE UNION SCHOOL DISTRICT BUDGET

BACKGROUND INFORMATION

Pursuant to Education Code 42127, the Governing Board is required to approve and adopt an annual budget for the upcoming year on or before July 1. The following document is presented for your approval as an action item. This document has been reviewed in accordance with State adopted criteria and standards for the purpose of establishing a certification concerning the District's ability to meet its financial obligations for the budget year and for two subsequent years.

On May 12, 2020 the Governor's released his May Revise State budget proposal which included significant reduction in State funding for the 2020-21 fiscal year. The District has only begun to identify the budgetary actions required to respond to changes in the State budget and anticipates further budget revision in the coming weeks, following adoption of the State budget.

In light of recent economic conditions related to COVID-19; the Governor's May Revise State budget proposal; and guidance by the Riverside County Office of Education as discussed below, the District cannot demonstrate, nor can it certify that it will be able to meet its financial obligations for the two subsequent years following the budget year. The District anticipates a qualified or conditional certification of this proposed budget.

CURRENT CONSIDERATIONS

With the emergence of COVID-19 and related restrictions and operational changes, District Administration has recently been advised of significant changes to the Governor's 2020-21 budget proposal provided in January. With the recent release of the Governor's "May Revise" proposal, he has identified a State revenue shortfall from the January 2020-21 budget proposal of approximately \$54 billion. In releasing his May Revise proposal the Governor stated in part:

“ . . . our state is in an unprecedented emergency, facing massive job losses and shortfalls in record time. This budget reflects that emergency. California is once again called to lead—to adopt an on-time, balanced budget that protects our people and progress from the most acute effects of the harm and uncertainty caused by COVID-19.

I am proposing a fiscal blueprint to fund our most essential priorities—public health, public safety and public education—and to support workers and businesses, especially small businesses, who are the lifeblood of our economy. California will do its part to keep our communities healthy and safe, to shorten the economic shadow of the current crisis, and build a bridge to recovery and renewal.”

Local Control and Accountability Plan (LCAP)

Governor Newsom issued Executive Order (EO) N-56-20, which extends the deadline to adopt the LCAP, Annual Update and Budget Overview for Parents to December 15, 2020 for LEAs, including school districts, charter schools, and county offices of education. As a condition for the extension, the governing board of the LEA is required to adopt a written report, by July 1, 2020, that explains the changes the LEA made to program offering during COVID-19 and major impacts of school closures on families and students, which shall include, at a minimum, a description of how the LEA is meeting the needs of unduplicated students, defined in EC Section 42238.02(b)(1).

School districts and county boards of education will submit the written report to the county superintendent of schools or the Superintendent of Public Instruction, respectively, in conjunction with submission of the adopted annual budget.

Key Elements of the 2020-21 May Revise Budget Proposal

As summarized by the Association of California School Administrators (ACSA), the Governor's May Revision provides the following proposals related to K-12 programs and funding components:

Proposition 98

The May Revision includes significant reductions (\$19 billion) to the Proposition 98 guarantee. The reduction to the K-12 portion of the guarantee is \$15.1 billion over the three-year budget period (2018-19, 2019-20, and 2020-21).

Local Control Funding Formula (LCFF)

The May Revision includes a 10 percent (\$6.5 billion) reduction to the LCFF, which is calculated using last year's funding level, plus COLA. The cut is a 7.69 percent reduction from 2019-20 LCFF funding levels. The proposal includes a trigger that would reverse the cut if federal funds are provided to backfill the reduction.

Special Education

The May Revision retains the governor's proposal from January to shift prior year "one-time" Special Education funding to ongoing, SPED base grant funds. Notably, the SPED proposal does not include the additional \$250 million for the SPED base that was proposed in January. Under the May Revision, SPED base funding would amount to \$645 in per-pupil funding. Lastly, the May Revision retains replacing AB 602 distribution formula with one that is based on a three-year rolling average of total Average Daily Attendance (ADA).

Pension Obligations

The May Revision proposes buying down CalSTRS and CalPERS employer contribution rates over the next two years by redirecting a \$2.3 billion non-Proposition 98 payment included in last year's budget. The proposal would reduce CalSTRS and CalPERS school employer rates by about 2 percent from projected levels. Specifically, under the proposal, CalSTRS rates would be 16.15 percent in 2020-21 and 16.02 percent in 2021-22, while CalPERS rates are estimated to be 20.7 percent and 22.84 percent.

Deferrals

The May Revision proposes LCFF apportionment deferrals in 2019-20 and 2020-21. Specifically, the budget proposes to defer \$1.9 billion for 2020-21 and \$5.5 billion in 2021-22. Limited exemptions will be made for districts that would be caused financial hardship by the deferrals.

K-12 Categorical Programs

The May Revision includes a roughly 50 percent reduction (\$352.9 million) to various K-12 categorical programs, including \$79.4 million to the K-12 Strong Workforce Program, \$77.4 million to the Career Technical Education Incentive Grant Program, \$66.7 million to the Adult Education Block Grant and \$100 million to After School Education and Safety (ASES).

One-Time Funds to Address Learning Loss

The May Revision proposes directing \$4.4 billion in federal Coronavirus Relief Funds to LEAs to address learning loss. Under the proposal, \$1.5 billion would be allocated to LEAs based on SPED enrollment, while \$2.5 billion would be allocated, on a per-pupil basis, to LEAs that generate concentration grant funding. The funds may be used for a wide array of purposes, including supporting intensive instruction, extending the school year, academic services, devices and connectivity, and mental health services. The \$4.4 billion is in addition to the \$1.6 billion in federal Elementary and Secondary School Emergency Relief funds provided through the CARES Act.

Local Flexibilities

The May Revision proposes providing Local Educational Agencies with several local budget flexibilities, including:

- Exemptions for LEAs if deferrals create a documented hardship.
- Authority for LEAs to exclude state pension payments on behalf of LEAs from the calculation of required contributions to routine restricted maintenance.
- Subject to public hearing, increases on internal inter-fund borrowing limits.
- Authority to use proceeds from the sale of surplus property for one-time general fund purposes.

Elimination of January Proposals

The May Revision eliminates most of the proposals from the governor's January proposal, including funding for Educator Workforce Investment Grants, Opportunity Grants, Community School Grants, and other programs focused on educator recruitment and preparation.

Currently, the State Legislature and the Governor are working toward adoption of the 2020-21 State budget. It is typical that Districts adopt their budget for the coming year before the State budget is adopted. Moreover, in light of the statutory requirement that the District adopt its 2020-21 budget by June 30, 2020, District administration has received guidance from the Riverside County Office of Education (RCOE) to use the May Revision as the basis for State funding projection in the District's 2020-21 budget. The RCOE budget guidance letter, dated May 29, 2020 states in part:

“ . . . We understand the unique challenges districts are facing while preparing their budgets this year. There is uncertainty at both the State and Federal levels. We are encouraging districts to build their multi-year projections based on the May Revision assumptions. Further, we encourage districts to begin considering the specific budgetary actions that may be required in response to changes in the State budget.

There is near certainty that the budget will change between the time the district adopts their budget and the time the County Superintendent makes a determination on the budget. Our office will evaluate each district's fiscal condition based on any new information that becomes available. For districts who are unable to meet their fiscal obligations in the 2020- 21 year, our office will likely exercise our authority to conditionally approve or disapprove the budget, depending on the severity of the situation. For districts who are unable to meet their reserve for economic uncertainty in the subsequent two fiscal years, we may conditionally approve the budget, depending on the severity.”

The District has followed guidance provided by RCOE and has prepared a budget based on the May Revise proposals. There is recognition that through the legislative budget process, fiscal plans as defined in the May Revise will evolve and some revision is likely to occur. There is also continuing speculation that the State budget will be further influenced following the July 15, 2020 State tax deadline when there will be greater certainty regarding actual State tax revenues; the prospect of additional Federal economic support; and the continuing economic impact of the COVID-19 shutdown in California. These factors will likely require revisions of both State and District budgets in the coming months.

In addition to the significant economic impact of COVID-19 on the State and public education as highlighted above, COVID-19 precautions are expected to require changes to the District's instructional delivery and student support model. As the District is currently formulating its approach for instructional delivery and student support to comply with social distancing and other precautions imposed by Federal, State and County health agencies, it is not yet known how instructional delivery or student support may be modified and what the fiscal impact of such modifications will be.

Therefore, the District's 2020-21 budget has been developed on the basis of the instructional system and student support model in place at the time that stay at home orders were issued. In the absence of a repeal of social distancing and precautionary regulations, future budget revisions may be required to allocate resources that support modifications to the District's instructional delivery and student support model that are deemed necessary to address social distancing and precautionary requirements.

Consistent with the information above, included within the budget documentation are specific assumptions underlying the District's 2020-21 proposed General Fund budget that align with the Governor's May Revise proposal, RCOE guidance and local factors.

FISCAL IMPACT

In accordance with the Governor's May Revise budget proposal, staff estimates that for the 2020-21 budget year, net State revenues to the District will be reduced by approximately \$9 million from estimates developed in January. The District projects a General Fund balance that will meet the 3% statutory reserve requirement in 2020-21 but will require budget reductions and/or additional revenues to meet its obligations in the subsequent two years, 2021-23.

RECOMMENDATION

Pursuant to Education Code 42127 and Governing Board Policy 3100, the Administration recommends the Governing Board approve and adopt the annual budget for the 2020-21 fiscal year, on or before July 1, 2020.

***Menifee Union School
District
Annual Budget
2020-21***

Governing Board Study Session
June 9, 2020

Chad McGough, Acting Superintendent
Regina Hanson, Director, Fiscal Services
Greg Magnuson, Consultant

2020-21 Annual Budget

“Putting the Puzzle Together”

Jacquelyn Johansen, President
J. Kyle Root, Vice-President
Kenyon Jenkins, Clerk
Robert “Bob” O’Donnell, Member
Reg Bennett, Member

Administrative Services

Regina Hanson
Caressa Gomez
Karen Ziegler
Tim Grangruth
Jim Sellers
Annette Dochstader



Cabinet

Chad McGough
Kimberly Huesing
Greg Magnuson

Curriculum Department
Principals
Directors
School Site Councils

2020-21 MUSD Annual Budget

Introduction

What is a Budget?

“**4a:** a statement of the financial position of an administration for a definite period of time based on estimates of expenditures during the period and proposals for financing them
b: a plan for the coordination of resources and expenditures **c:** the amount of money that is available for, required for or assigned a particular purpose”

Merriam-Webster's Collegiate Dictionary, 10th edition

Key Budget Elements

Revenues



Expenditures



Operating
Surplus or Deficits



Reserves



2020-21 MUSD Annual Budget

Introduction

2020-21 Initial Priorities

Extension of MUSD's 2019-20 Local Control Accountability Plan

- Student Learning
- Social Emotional Health
- Communication
- Budget & Finance
- Professional & District Growth



2020-21 MUSD Annual Budget

Introduction

Budget Structure: 7 Individual Funds

- General Fund is the Primary Operating Fund

- Major Income Sources:

- ✓ LCFF Sources – (9) income streams
 - ✓ Federal Sources – (8) income streams
 - ✓ Other State Sources – (4) income streams
 - ✓ Other Local Sources – (8) income streams

- Major Expenditure Categories:

- ✓ 1000 Certificated Salaries
 - ✓ 2000 Classified Salaries
 - ✓ 3000 Employee Benefits
 - ✓ 4000 Materials & Supplies
 - ✓ 5000 Contracts/Services
 - ✓ 6000 Capital Outlay
 - ✓ 7000 Other Outgo
 - ✓ Contributions/Transfers



2020-21 MUSD Annual Budget

MUSD Fund Overview

Fund Accounting

Fund accounting shares some characteristics with commercial accounting, but it has its own information needs and reporting requirements. Financial transactions of the District are separated into various funds in order to ensure compliance with legal requirements and report to various governmental agencies.

MUSD Operates Seven Different Funds:

- ✓ “The General Fund”
- ✓ Child Development Fund
- ✓ Cafeteria Fund
- ✓ Deferred Maintenance Fund
- ✓ Capital Facilities Fund
- ✓ Building Fund
- ✓ Bond Interest & Redemption Fund



*Each District Fund Has Its Own Budget
and Compliance Requirements!!*

2020-21 MUSD Annual Budget

The General Fund

Purpose

- ✓ Chief Operating Fund of the District
- ✓ Accounts for Ordinary Operations of the District
- ✓ All Transactions Except Those Designated by Law
- ✓ Separates Restricted and Unrestricted Activities

The District's budget is forward looking and includes numerous assumptions . . .*especially in the absence of a State budget!!*



2020-21 MUSD Annual Budget

The Budget Environment

“Now, our state is in an unprecedented emergency . . .”

Governor Newsom, May 14, 2020

- COVID-19 Restrictions Disrupt the Economy and School Operations
- The Governor’s “May Revise” Budget Proposal Hits Schools with a 10% LCFF Cut for 2020-21 and Beyond
- No Effective COLA Increase to LCFF Through 2023
- Plans & Costs to Resume School Under Social Distancing Protocols Remain Unknown as this Budget is Developed
- Local Control Accountability Plan Approval Delayed Until December 15, 2020
- Adopted Budget is a “Placeholder” until:
 - State Budget is Adopted
 - State Tax Revenues are Known and Updated
 - Any additional State Flexibility and Federal Support is Understood
 - Conditions for MUSD School Reopening are Known
 - Actual Student Attendance/Participation is Known



2020-21 MUSD Annual Budget

The General Fund

Key Budget Assumptions

Revenues:

LCFF Regular ADA:	10,589.4
ADA Growth from PY :	316.66
LCFF COLA:	2.31%
LCFF Proration:	-10.00%
Effective LCFF Change:	-7.92%
Net LCFF/ADA:	\$8,270 (decrease from \$8,988 in 19-20)
Lottery per ADA:	\$207/ADA (\$153 Unrestricted/\$54 Restricted)
Other:	<ul style="list-style-type: none">- Investment Interest Rate: 0.5%- \$331,480 Mandated Cost Reimbursements- SB117 approximately 50% expensed in 2019-20- Federal CARES funding unbudgeted- Federal Categorical Revenues at 2019-20 Levels- State Categorical Revenues Reduced 10-20% from 2019-20 Levels- 19/20 Categorical Carryovers Not Included- No External Borrowing for State Deferrals, Funded from Fund 25



2020-21 MUSD Annual Budget

The General Fund

District Revenue Summary

The District's revenues come from a variety of federal, state and local sources.

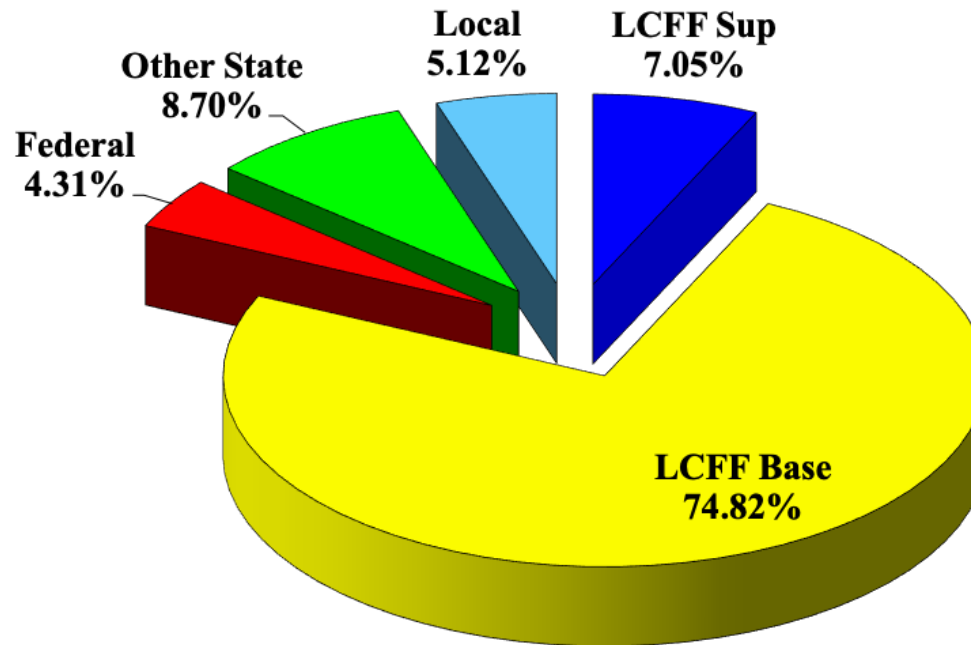
Revenues	2019-20 Est. Actuals		2020-21 Budget
LCFF Sources	\$92,579,950		\$87,802,098
Federal*	4,131,231		4,621,112
Other State*	11,049,875		9,332,614
Local	<u>5,480,757</u>		<u>5,486,140</u>
Totals	\$113,241,813		\$107,241,964

Projected Revenues Decrease \$6 Million from 2019-20

2020-21 MUSD Annual Budget

The General Fund

District Revenue by Source



LCFF Sources (ADA derived revenues) Generate Over 81% of the District's Funding

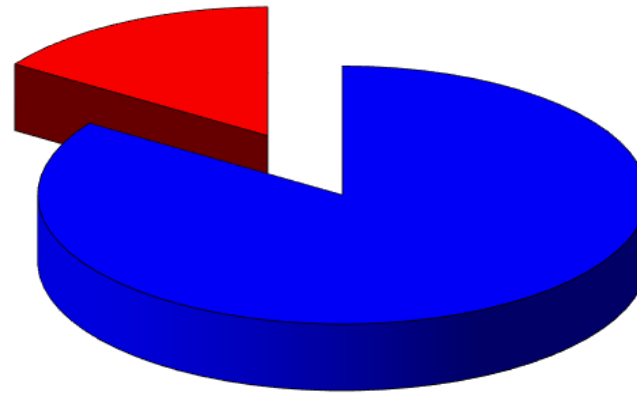
2020-21 MUSD Annual Budget

The General Fund

Revenue Components (Restricted/Unrestricted)

District revenues are received as restricted or unrestricted funds. Unrestricted funds are used for general purposes and are the primary resource for the basic educational program. Restricted revenues are received for specific and limited purposes. These funds are typically referred to as “categorical funds”.

Restricted
\$16,741,442



Unrestricted
\$90,500,522

\$87.80M Unrestricted \$ Generated Directly from Attendance

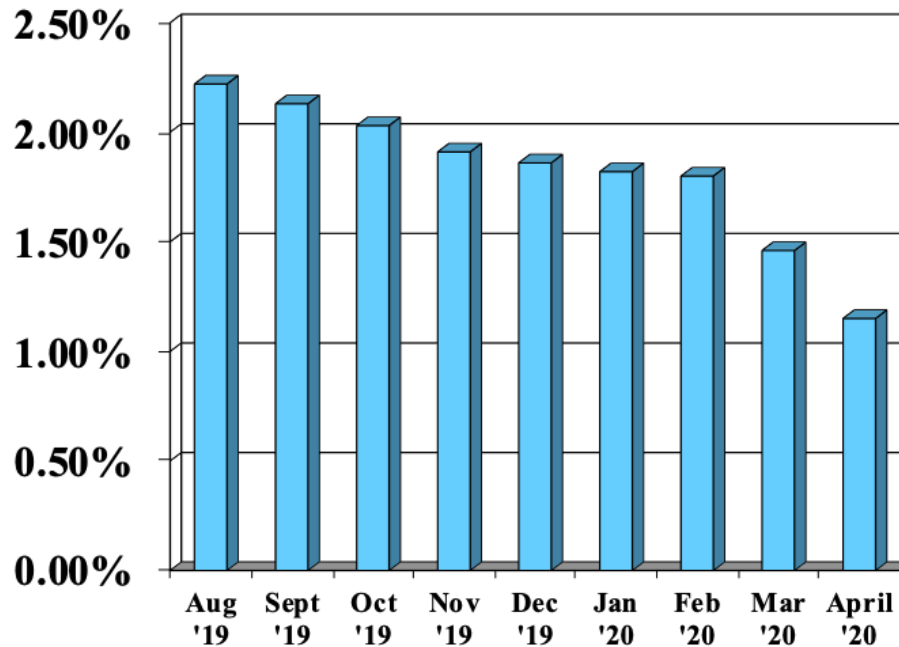
2020-21 MUSD Annual Budget

The General Fund

Investment Earnings

The District is required to deposit all revenues with the County of Riverside Treasurer. Revenues are invested in the County of Riverside Treasurer's Pooled Investment Fund.

Monthly Average Yield – Riverside County Treasurer's Pooled Investment Fund



2020-21 MUSD Annual Budget

The General Fund

Key Budget Assumptions



Expenses:

➤ Student/Teacher Ratios:

Gr. K-3: 25:1

Gr. 4-8: 30:1

➤ Step and Column Increase: 1.5% Certificated & Classified

➤ Payroll Benefits:

STRS:	16.15%	Medicare:	1.45%
PERS:	20.70%	SUI:	0.05%
Health Benefits:	+2.90%	Social Security:	6.20%
Workers Comp:	2.56%		

➤ Budgeted Salary Increases: None

➤ Utilities/Insurance: 1.4% Increase

➤ RRMA: 3.0% of Total Expenditures (ex. State pension on-behalf-of payments)

➤ No Added Provision for COVID Supplies or Precautions

➤ Other Obligations:

- ✓ Restricted Program Encroachments
- ✓ Long Term Debt

2020-21 MUSD Annual Budget

The General Fund

District Expenditure Summary

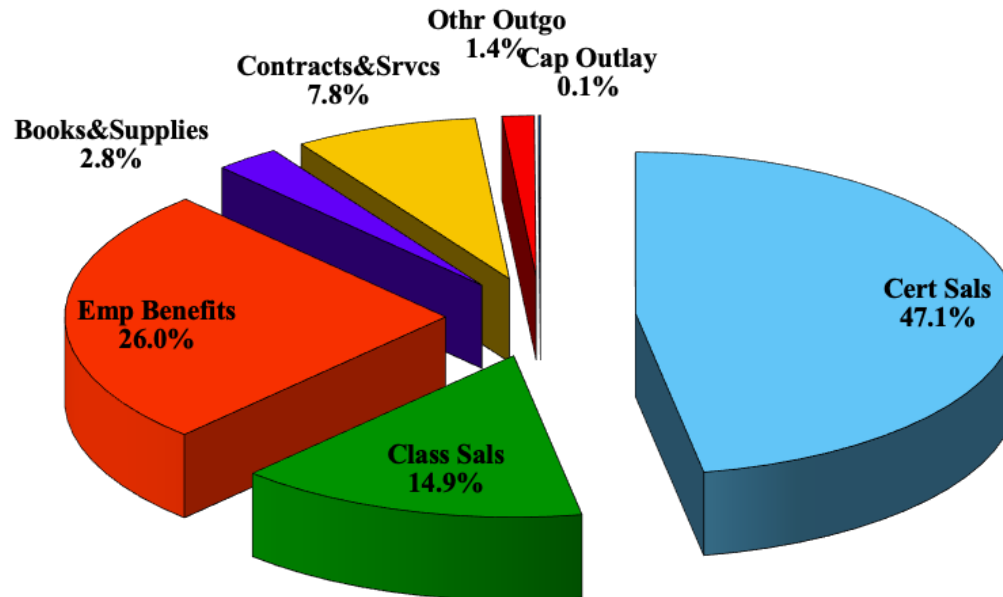
District funds are allocated to maximize resources in the classroom and for direct services to children. The following chart illustrates the District's General Fund budget allocations for 2020-21 as compared to 2019-20 Estimated Actual Expenditures

Expenditures	2019-20 Est. Actuals	2020-21 Budget
1000 Certificated Salaries	\$52,290,352	\$53,613,657
2000 Classified Salaries	16,532,827	16,919,830
3000 Employee Benefits	29,218,436	29,597,349
4000 Books and Supplies	3,112,101	3,132,675
5000 Contracts & Services	9,371,974	8,852,061
6000 Capital Outlay	207,836	86,000
7100/7200 Other Outgo	1,630,311	1,547,360
7300 Dir Support/Ind Costs	(226,179)	(226,179)
Totals	\$112,137,658	\$113,522,922

2020-21 MUSD Annual Budget

The General Fund

District Expenditures by Category



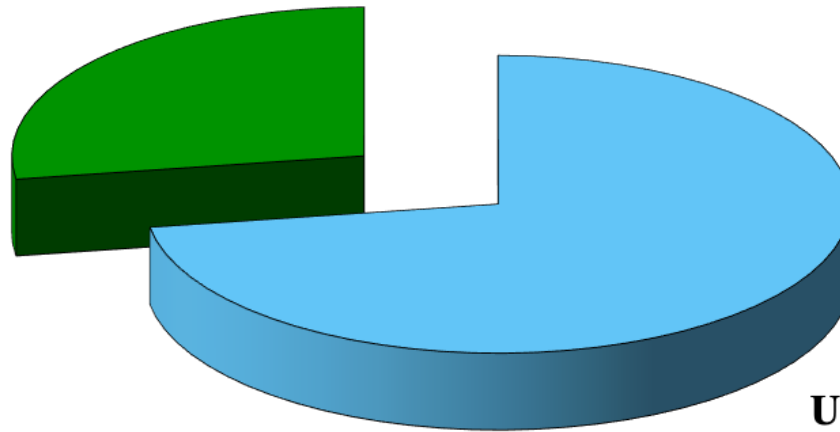
*Salaries and Benefits Represent 88% of
Planned General Fund Expenditures*

2020-21 MUSD Annual Budget

The General Fund

Expenditure Components (Unrestricted/Restricted)

**Restricted,
\$31,227,158**



**Unrestricted,
\$82,295,764**

Salaries and Benefits:
Unrestricted \$\$ = \$73.44M (89.2%)
Restricted \$\$ = \$26.69M (85.5%)

2020-21 MUSD Annual Budget

The General Fund

Contributions & Encroachments

MUSD, like other school districts, experiences General Fund encroachment for programs that do not generate sufficient revenues to cover expenses. For these programs the General Fund must “contribute” unrestricted dollars to maintain the program or service. Budgeted contributions for 2020-21 are:

Program	Contribution Amount
Special Education Program	\$12,572,699
Special Education Transportation	\$ 1,646,077
Child Nutrition Services (Bad Debt Allowance)	\$ 10,000
Total	\$14,228,776

2020-21 MUSD Annual Budget

The General Fund

Specific Financing and Augmentations

- Flexibility Transfers:
 - Exclude State Pension On-Behalf-Of Payments from Reserve Calculation
- Long Term Debt Funding:

<u>ISSUE</u>	<u>2020-21 PAYMENT</u>	<u>SOURCE</u>
● 2012 Lease Purchase	\$498,617	Cap Facilities Fund #25
● 2014 QZAB 1	\$651,935	General Fund
● 2014 QZAB 2	\$617,647	General Fund
● 2018 Lease Purchase Bonds	\$809,850	CFD Surplus Tax

2020-21 MUSD Annual Budget

The General Fund

Operating Surplus/(Deficit) & Impact on Fund Balance

	2019-20 Est. Actuals		2020-21 Budget
Unrestricted	\$ 17,032,875		\$ 8,204,758
Restricted	(15,928,720)		(14,485,716)
Surplus/(Deficit)	1,104,155		(6,280,958)
Other Financings	(335,000)		20,000
Change in Fund Balance	\$ 769,155		\$ (6,260,958)

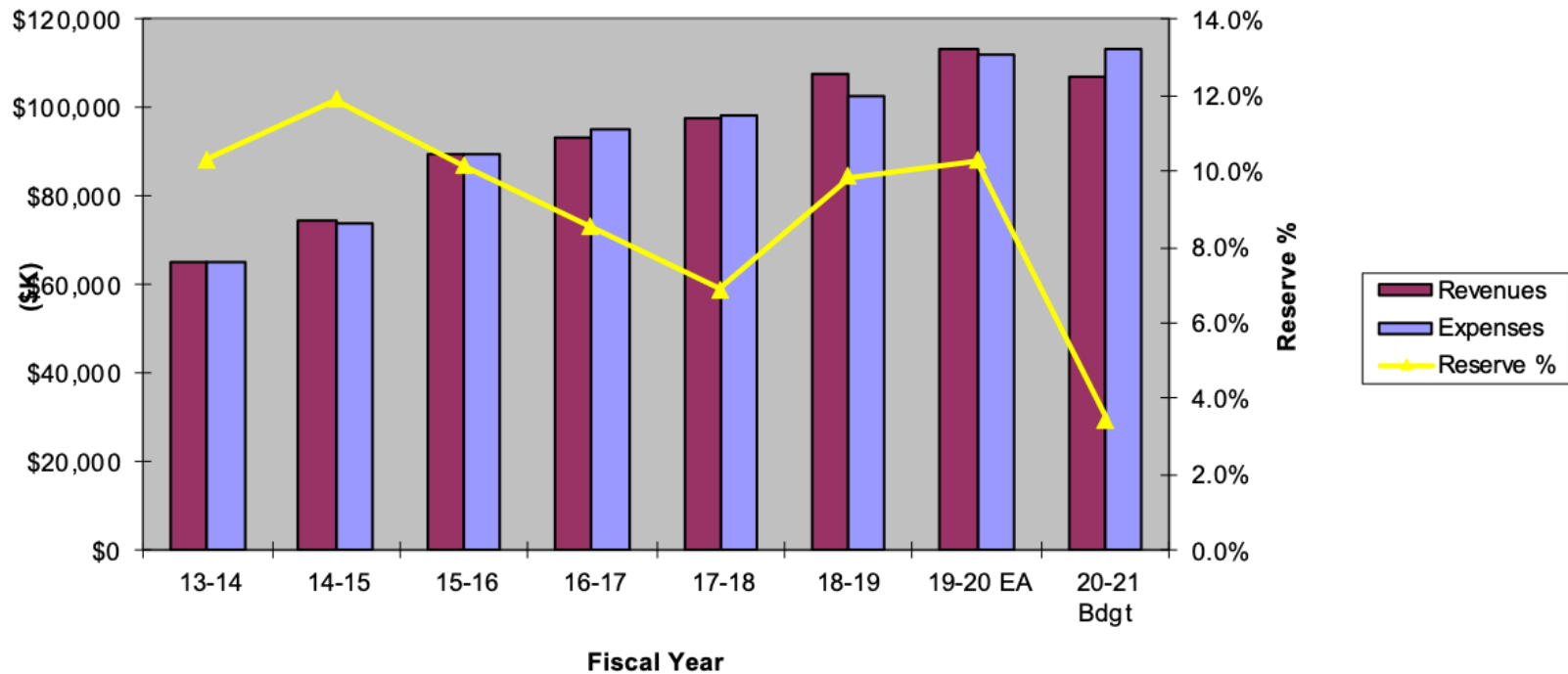
***Initial Administrative Budget Reduction Measures
Enacted for 2020-21***

2020-21 MUSD Annual Budget

The General Fund



MUSD General Fund Trends, 2013-2021



2020-21 MUSD Annual Budget

General Fund Multi-year Projections

- Assumptions:
 - Enrollment/ADA Growth at 2.5%
 - Continuing LCFF Proration Factor Equal to 10% + COLA
 - Salary Step Advancement: 1.5% Certificated and Classified
 - District Paid Health Care Increase: 2.9%
 - CARES Act & Proposed AB 602 Sp. Ed. Base Increase Not Included
 - Restricted Reserve Flexibility in 2021-22
 - No Deferred Maintenance Match
 - No Board Approved Budget Reductions
 - No External Borrowing for State Deferrals, to be Funded from Fund 25

- Caveats:
 - *Potential for Attendance to be Lower = Reduced State \$*
 - *Potential for Adverse State Budget Adoption*
 - *No Salary Schedule Increase Included 2020-2023*
 - *Health Care Cost Increases Could be Higher than 2.9%*

2020-21 MUSD Annual Budget

General Fund Multi-year Projections

Multiyear Projection Summary

<u>Fund Component</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Revenues	\$ 107,271,964	\$ 108,568,952	\$ 110,894,461
Expenditures & Transfers	113,532,922	116,776,108	122,831,675
Fund Balance +/-	(6,260,958)	(8,207,156)	(11,937,214)
Beginning Fund Balance	13,763,931	7,502,973	(704,183)
Ending Fund Balance	7,502,973	(704,183)	(12,641,397)
Restricted/Designated	3,552,211	0	0
Undesignated	544,774	0	0
Revolving & Reserves	\$3,405,988	\$0	\$0
Reserves for Economic Uncertainty %	3.00%	-3.90%	-14.11%

2020-21 MUSD Annual Budget

The Child Development Fund #12

Purpose

The Child Development Fund contains Federal, State and local funds received to operate the District's State Preschool Program for 144 half-day students

2020-21 Budget Summary

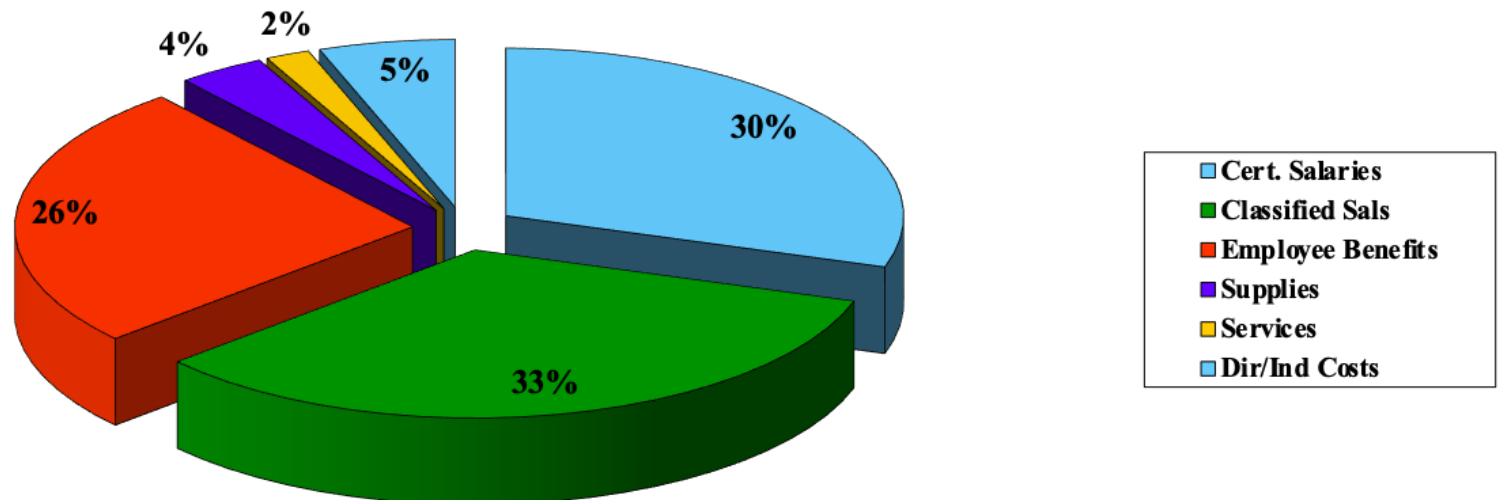
Estimated Beginning Balance:	\$	0
Revenues:		756,987
Expenses:		756,987
Projected Ending Fund Balance:	\$	0

The Child Development Fund Operates on a Reimbursement Basis and Does Not Retain Surplus Funds

2020-21 MUSD Annual Budget

The Child Development Fund #12

Child Development Expenditures by Category



*The Child Development Fund Provides \$41,964
to the General Fund for Indirect Support*

2020-21 MUSD Annual Budget

The Cafeteria Special Revenue Fund #13

Purpose

The Cafeteria special Revenue Fund contains the Federal, State and local moneys received to operate the District's Child Nutrition Program



2020-21 Budget Summary

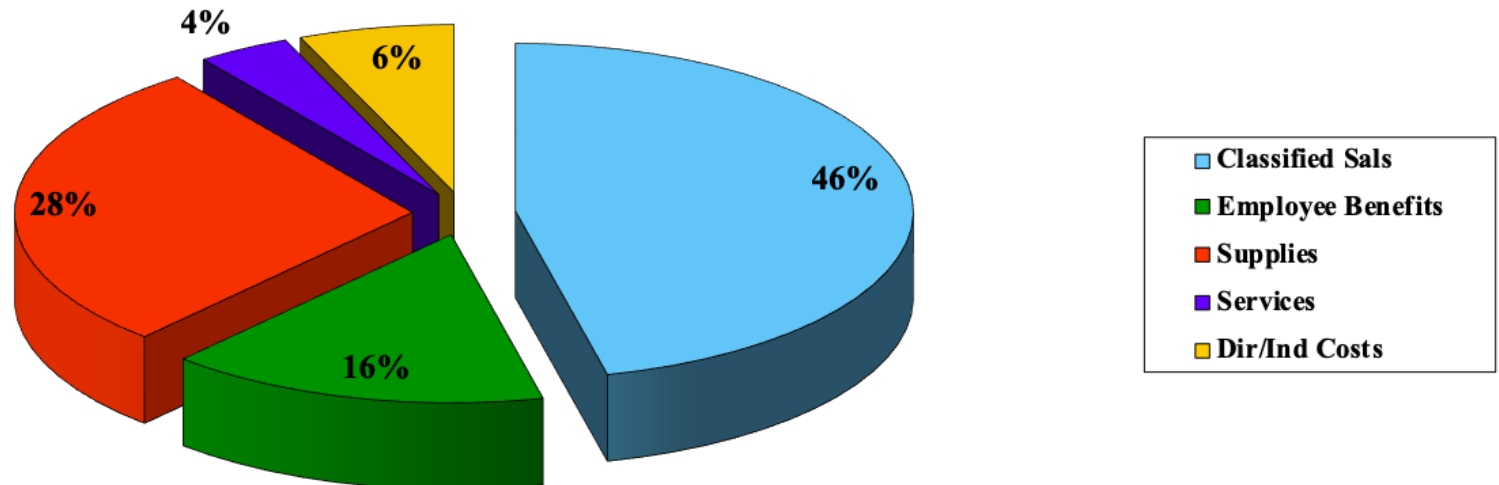
Estimated Beginning Balance:	\$	790,686
Revenues:		2,116,546
Expenses:		2,917,232
Transfer from General Fund		<u>10,000</u>
Projected Ending Fund Balance:	\$	0

\$800K Operating Deficit Projected for 2020-21

2020-21 MUSD Annual Budget

The Cafeteria Special Revenue Fund #13

Cafeteria Fund Expenditures by Category



*The Cafeteria Fund Provides \$184,046
to the General Fund for Indirect Support*

2020-21 MUSD Annual Budget

Facilities Funds Overview

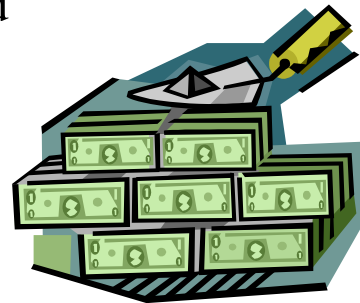
Guided by the District's Facilities Master Plan, four funds are used to accumulate moneys and account for expenditures for capital improvement projects. Although each of these funds are limited to specific uses, it is the intent of the Administration to coordinate available funds to develop and maintain a facilities improvement plan that maximizes resources and best serves the needs of the District

✓ Deferred Maintenance Fund

✓ Capital Facilities Fund

✓ Building Fund

✓ Bond Interest and Redemption Fund



2020-21 MUSD Annual Budget

Deferred Maintenance Fund #14

The Deferred Maintenance Fund is used to account separately for state apportionments and District contributions and expenditures for major repairs or replacements identified in the District's Deferred Maintenance Plan.

In 2020-21 Deferred Maintenance funding is available to support to repair and replacement projects at school sites relating to asphalt, asbestos abatement, flooring, plumbing, painting and/or roofing.

2020-21 Budget Summary

Estimated Beginning Balance:	\$	42,541
Revenues & Transfer In:		0
Expenses:		<u>42,541</u>
Projected Ending Fund Balance:	\$	0

General Fund Contribution Discontinued for 2020-23

2020-21 MUSD Annual Budget

The Building Fund #21

The Building Fund is used to accumulate moneys from from General Bond issuances associated with Measure 'Q'. Funds are budgeted to support various capital improvement projects including: Reconstruction of Menifee Valley Middle School; CWM Kindergarten Reconstruction; Roofing at Bell Mountain and Ridgemoor ES; Shade Structure installations, safety projects and access controls at various campuses; Portable classroom removable at CKE

2020-21 Budget Summary

Estimated Beginning Balance:	\$ 25,702,908
Revenues:	37,500
Expenses:	<u>23,868,762</u>
Projected Ending Fund Balance:	\$ 1,871,616

2020-21 MUSD Annual Budget

Capital Facilities Fund #25

The Capital Facilities Fund is used to account separately for moneys received from fees levied on developers, and reimbursements for payments made by the District for Community Facilities District funded projects.

In 2020-21 Capital Facilities funding is budgeted for:

Developer Fee reimbursements, the Harvest Hill STEAM Academy and MVMS projects

2020-21 Budget Summary

Estimated Beginning Balance:	\$13,940,296
Revenues:	1,200,000
Expenses:	<u>347,168</u>
Projected Ending Fund Balance:	\$14,763,128

2020-21 MUSD Annual Budget

Bond Interest & Redemption Fund #51

The Bond Interest and Redemption Fund is used to collect and account for moneys generated by local taxes for the debt service and repayment of Measure 'Q' bonds.

2020-21 Budget Summary

Estimated Beginning Balance:	\$.	9,124,734
Revenues:		0
Expenses:		<u>0</u>
Projected Ending Fund Balance:	\$	9,124,734

2020-21 MUSD Annual Budget

Summary Comments

- 2020-21 Budget Highlights:
 - Aligns with Governor's "May Revise" & RCOE Guidance
 - Place Holder Budget . . . til September?
 - Baseline for Further Revision
 - Continues to Service District Priorities in 2020-21
 - Maintains 3% Reserve for 2020-21, after 10% Revenue Cut!

- Continuing Challenges and Unknowns:
 - Final State Budget Agreement & Impact
 - Cost of MUSD's "Socially Distanced" Service Model
 - Student Enrollment/Attendance Change
 - Anticipated State Flexibility Provisions
 - Additional Federal Support
 - Scope of Future Necessary Budget Reduction

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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.

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: 29775 Haun Road
Date: June 1 - 7, 2020

Place: 29775 Haun Road
Date: June 09, 2020
Time: 4:30 P.M.

Adoption Date: June 23, 2020

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

Contact person for additional information on the budget reports:

Name: Regina Hanson

Telephone: 951-672-1851

Title: Director of Fiscal Services

E-mail: rhanson@menifeeusd.org

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.

CRITERIA AND STANDARDS			Met	Not 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.	X	

CRITERIA AND STANDARDS (continued)			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.	X	
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.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
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.		X
6a	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.		X
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.		X
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.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
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.	X	
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.		X

SUPPLEMENTAL 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?	X	
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?	X	
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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
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? • Adoption date of the LCAP or an update to the LCAP:		X
				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?	X	

ADDITIONAL 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?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
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?	X	
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	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
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).	X	
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?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To 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

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 23, 2020

For additional information on this certification, please contact:

Name: Regina Hanson

Title: Director of Fiscal Services

Telephone: 951-672-1851

E-mail: rhanson@menifeeusd.org

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	92,579,950.00	0.00	92,579,950.00	87,802,098.00	0.00	87,802,098.00	-5.2%
2) Federal Revenue		8100-8299	0.00	4,131,231.00	4,131,231.00	0.00	4,621,112.00	4,621,112.00	11.9%
3) Other State Revenue		8300-8599	3,009,669.00	8,040,206.00	11,049,875.00	2,010,904.00	7,321,710.00	9,332,614.00	-15.5%
4) Other Local Revenue		8600-8799	610,194.00	4,870,563.00	5,480,757.00	687,520.00	4,798,620.00	5,486,140.00	0.1%
5) TOTAL, REVENUES			96,199,813.00	17,042,000.00	113,241,813.00	90,500,522.00	16,741,442.00	107,241,964.00	-5.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,651,792.00	9,638,560.00	52,290,352.00	44,112,443.00	9,501,214.00	53,613,657.00	2.5%
2) Classified Salaries		2000-2999	10,687,172.00	5,845,655.00	16,532,827.00	10,892,113.00	6,027,717.00	16,919,830.00	2.3%
3) Employee Benefits		3000-3999	18,134,644.00	11,083,792.00	29,218,436.00	18,437,234.00	11,160,115.00	29,597,349.00	1.3%
4) Books and Supplies		4000-4999	1,552,735.00	1,559,366.00	3,112,101.00	1,920,070.00	1,212,605.00	3,132,675.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	6,463,005.00	2,908,969.00	9,371,974.00	6,584,625.00	2,267,436.00	8,852,061.00	-5.5%
6) Capital Outlay		6000-6999	76,028.00	131,808.00	207,836.00	51,000.00	35,000.00	86,000.00	-58.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	100,725.00	1,529,586.00	1,630,311.00	749,583.00	797,777.00	1,547,360.00	-5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(499,163.00)	272,984.00	(226,179.00)	(451,304.00)	225,294.00	(226,010.00)	-0.1%
9) TOTAL, EXPENDITURES			79,166,938.00	32,970,720.00	112,137,658.00	82,295,764.00	31,227,158.00	113,522,922.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			17,032,875.00	(15,928,720.00)	1,104,155.00	8,204,758.00	(14,485,716.00)	(6,280,958.00)	-668.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
b) Transfers Out		7600-7629	15,000.00	350,000.00	365,000.00	10,000.00	0.00	10,000.00	-97.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,616,247.00)	15,616,247.00	0.00	(15,795,320.00)	15,795,320.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,601,247.00)	15,266,247.00	(335,000.00)	(15,775,320.00)	15,795,320.00	20,000.00	-106.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,431,628.00	(662,473.00)	769,155.00	(7,570,562.00)	1,309,604.00	(6,260,958.00)	-914.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,089,696.00	2,905,080.00	12,994,776.00	11,521,324.00	2,242,607.00	13,763,931.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,089,696.00	2,905,080.00	12,994,776.00	11,521,324.00	2,242,607.00	13,763,931.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,089,696.00	2,905,080.00	12,994,776.00	11,521,324.00	2,242,607.00	13,763,931.00	5.9%
2) Ending Balance, June 30 (E + F1e)			11,521,324.00	2,242,607.00	13,763,931.00	3,950,762.00	3,552,211.00	7,502,973.00	-45.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,242,607.00	2,242,607.00	0.00	3,552,211.00	3,552,211.00	58.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,141,244.00	0.00	8,141,244.00	539,774.00	0.00	539,774.00	-93.4%
0003-Energy Conservation Project	0000	9780				0.00			
0006-1X Discretionary \$ for Textbook	0000	9780				0.00			
0021-LCFF Supplemental \$	0000	9780				539,774.00		539,774.00	
0854-Instructional Materials	0000	9780				0.00			
0016-Early Intervention - Future Unificat	0000	9780				0.00			
0000-Budget Contingencies	0000	9780	2,284,308.00		2,284,308.00				
0003-Energy Conservation Generation P	0000	9780	1,021,107.00		1,021,107.00				
0006-1X Discretionary \$ for Textbooks	0000	9780	2,371,077.00		2,371,077.00				
0021-LCFF Supplemental	0000	9780	1,040,457.00		1,040,457.00				
0600-Site/Department Donations	0000	9780	90,402.00		90,402.00				
0602-Library Collection	0000	9780	14,001.00		14,001.00				
0704-Transportation	0000	9780	80,360.00		80,360.00				
0854-Instructional Material	0000	9780	173,623.00		173,623.00				
0016-Early Intervention - Future Unificati	0000	9780	1,063,235.00		1,063,235.00				
0013-Assistance League Grant for Teact	0000	9780	1,974.00		1,974.00				
015-Community Grant	0000	9780	700.00		700.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,375,080.00	0.00	3,375,080.00	3,405,988.00	0.00	3,405,988.00	0.9%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,521,324.00	2,242,607.00	13,763,931.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			11,521,324.00	2,242,607.00	13,763,931.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,521,324.00	2,242,607.00	13,763,931.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	67,245,794.00	0.00	67,245,794.00	62,040,150.00	0.00	62,040,150.00	-7.7%
Education Protection Account State Aid - Current Year		8012	12,400,611.00	0.00	12,400,611.00	12,781,821.00	0.00	12,781,821.00	3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	137,946.00	0.00	137,946.00	137,946.00	0.00	137,946.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,071,565.00	0.00	13,071,565.00	13,071,565.00	0.00	13,071,565.00	0.0%
Unsecured Roll Taxes		8042	572,040.00	0.00	572,040.00	572,040.00	0.00	572,040.00	0.0%
Prior Years' Taxes		8043	882,345.00	0.00	882,345.00	882,345.00	0.00	882,345.00	0.0%
Supplemental Taxes		8044	591,214.00	0.00	591,214.00	591,214.00	0.00	591,214.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,503,300.00)	0.00	(1,503,300.00)	(1,503,300.00)	0.00	(1,503,300.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	970,175.00	0.00	970,175.00	970,175.00	0.00	970,175.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			94,368,390.00	0.00	94,368,390.00	89,543,956.00	0.00	89,543,956.00	-5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,788,440.00)	0.00	(1,788,440.00)	(1,741,858.00)	0.00	(1,741,858.00)	-2.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,579,950.00	0.00	92,579,950.00	87,802,098.00	0.00	87,802,098.00	-5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,981,597.00	1,981,597.00	0.00	1,898,769.00	1,898,769.00	-4.2%
Special Education Discretionary Grants		8182	0.00	82,975.00	82,975.00	0.00	51,944.00	51,944.00	-37.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,376,941.00	1,376,941.00		1,197,722.00	1,197,722.00	-13.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		392,185.00	392,185.00		202,461.00	202,461.00	-48.4%
Title III, Part A, Immigrant Student Program	4201	8290		9,171.00	9,171.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		94,146.00	94,146.00		81,990.00	81,990.00	-12.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		104,442.00	104,442.00		101,868.00	101,868.00	-2.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	89,774.00	89,774.00	0.00	1,086,358.00	1,086,358.00	1110.1%
TOTAL, FEDERAL REVENUE			0.00	4,131,231.00	4,131,231.00	0.00	4,621,112.00	4,621,112.00	11.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	320,687.00	0.00	320,687.00	331,480.00	0.00	331,480.00	3.4%
Lottery - Unrestricted and Instructional Materials		8560	1,593,832.00	562,529.00	2,156,361.00	1,646,096.00	580,975.00	2,227,071.00	3.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,096.00	5,096.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,095,150.00	7,472,581.00	8,567,731.00	33,328.00	6,740,735.00	6,774,063.00	-20.9%
TOTAL, OTHER STATE REVENUE			3,009,669.00	8,040,206.00	11,049,875.00	2,010,904.00	7,321,710.00	9,332,614.00	-15.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	480,000.00	480,000.00	0.00	520,000.00	520,000.00	8.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	184,270.00	0.00	184,270.00	325,000.00	0.00	325,000.00	76.4%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	31,727.00	31,727.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	132,520.00	0.00	132,520.00	132,520.00	0.00	132,520.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	63,404.00	0.00	63,404.00	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		4,358,836.00	4,358,836.00		4,278,620.00	4,278,620.00	-1.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	130,000.00	0.00	130,000.00	130,000.00	0.00	130,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			610,194.00	4,870,563.00	5,480,757.00	687,520.00	4,798,620.00	5,486,140.00	0.1%
TOTAL, REVENUES			96,199,813.00	17,042,000.00	113,241,813.00	90,500,522.00	16,741,442.00	107,241,964.00	-5.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	36,558,950.00	7,589,547.00	44,148,497.00	37,734,658.00	7,629,792.00	45,364,450.00	2.8%
Certificated Pupil Support Salaries		1200	1,514,899.00	1,417,437.00	2,932,336.00	1,606,133.00	1,501,728.00	3,107,861.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,508,276.00	631,576.00	5,139,852.00	4,763,527.00	341,594.00	5,105,121.00	-0.7%
Other Certificated Salaries		1900	69,667.00	0.00	69,667.00	8,125.00	28,100.00	36,225.00	-48.0%
TOTAL, CERTIFICATED SALARIES			42,651,792.00	9,638,560.00	52,290,352.00	44,112,443.00	9,501,214.00	53,613,657.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	442,268.00	3,975,753.00	4,418,021.00	471,357.00	4,046,835.00	4,518,192.00	2.3%
Classified Support Salaries		2200	4,483,527.00	1,374,017.00	5,857,544.00	4,665,567.00	1,449,885.00	6,115,452.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	1,371,060.00	107,691.00	1,478,751.00	1,286,528.00	112,302.00	1,398,830.00	-5.4%
Clerical, Technical and Office Salaries		2400	3,949,019.00	384,204.00	4,333,223.00	4,044,213.00	415,024.00	4,459,237.00	2.9%
Other Classified Salaries		2900	441,298.00	3,990.00	445,288.00	424,448.00	3,671.00	428,119.00	-3.9%
TOTAL, CLASSIFIED SALARIES			10,687,172.00	5,845,655.00	16,532,827.00	10,892,113.00	6,027,717.00	16,919,830.00	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,241,100.00	7,691,955.00	14,933,055.00	7,055,331.00	7,573,607.00	14,628,938.00	-2.0%
PERS		3201-3202	1,807,452.00	982,814.00	2,790,266.00	2,045,327.00	1,117,088.00	3,162,415.00	13.3%
OASDI/Medicare/Alternative		3301-3302	1,361,603.00	576,776.00	1,938,379.00	1,482,400.00	614,063.00	2,096,463.00	8.2%
Health and Welfare Benefits		3401-3402	5,752,610.00	1,432,553.00	7,185,163.00	5,945,406.00	1,448,193.00	7,393,599.00	2.9%
Unemployment Insurance		3501-3502	25,067.00	7,455.00	32,522.00	27,494.00	7,764.00	35,258.00	8.4%
Workers' Compensation		3601-3602	1,340,848.00	390,186.00	1,731,034.00	1,408,128.00	397,537.00	1,805,665.00	4.3%
OPEB, Allocated		3701-3702	6,977.00	2,053.00	9,030.00	6,595.00	1,863.00	8,458.00	-6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	598,987.00	0.00	598,987.00	466,553.00	0.00	466,553.00	-22.1%
TOTAL, EMPLOYEE BENEFITS			18,134,644.00	11,083,792.00	29,218,436.00	18,437,234.00	11,160,115.00	29,597,349.00	1.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,098.00	247,658.00	248,756.00	66,098.00	260,477.00	326,575.00	31.3%
Books and Other Reference Materials		4200	8,921.00	13,128.00	22,049.00	16,351.00	19,100.00	35,451.00	60.8%
Materials and Supplies		4300	1,128,830.00	941,920.00	2,070,750.00	1,459,256.00	764,761.00	2,224,017.00	7.4%
Noncapitalized Equipment		4400	413,886.00	356,660.00	770,546.00	378,365.00	168,267.00	546,632.00	-29.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,552,735.00	1,559,366.00	3,112,101.00	1,920,070.00	1,212,605.00	3,132,675.00	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	14,500.00	297,887.00	312,387.00	0.00	282,416.00	282,416.00	-9.6%
Travel and Conferences		5200	159,049.00	55,034.00	214,083.00	174,837.00	56,154.00	230,991.00	7.9%
Dues and Memberships		5300	86,703.00	518.00	87,221.00	91,135.00	0.00	91,135.00	4.5%
Insurance		5400 - 5450	801,804.00	23,275.00	825,079.00	968,121.00	29,047.00	997,168.00	20.9%
Operations and Housekeeping Services		5500	1,732,900.00	30,481.00	1,763,381.00	1,755,103.00	30,000.00	1,785,103.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	788,951.00	380,905.00	1,169,856.00	720,783.00	352,000.00	1,072,783.00	-8.3%
Transfers of Direct Costs		5710	(264,441.00)	264,441.00	0.00	(262,350.00)	262,350.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,452.00)	0.00	(6,452.00)	(13,450.00)	0.00	(13,450.00)	108.5%
Professional/Consulting Services and Operating Expenditures		5800	2,866,532.00	1,846,136.00	4,712,668.00	2,847,937.00	1,245,775.00	4,093,712.00	-13.1%
Communications		5900	283,459.00	10,292.00	293,751.00	302,509.00	9,694.00	312,203.00	6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,463,005.00	2,908,969.00	9,371,974.00	6,584,625.00	2,267,436.00	8,852,061.00	-5.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	68,309.00	110,196.00	178,505.00	46,000.00	10,000.00	56,000.00	-68.6%
Equipment Replacement		6500	7,719.00	21,612.00	29,331.00	5,000.00	25,000.00	30,000.00	2.3%
TOTAL, CAPITAL OUTLAY			76,028.00	131,808.00	207,836.00	51,000.00	35,000.00	86,000.00	-58.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	276,015.00	276,015.00	0.00	277,777.00	277,777.00	0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	27,889.00	88,759.00	116,648.00	0.00	110,936.00	110,936.00	-4.9%
Other Debt Service - Principal		7439	72,836.00	1,164,812.00	1,237,648.00	749,583.00	409,064.00	1,158,647.00	-6.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,725.00	1,529,586.00	1,630,311.00	749,583.00	797,777.00	1,547,360.00	-5.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(272,984.00)	272,984.00	0.00	(225,294.00)	225,294.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(226,179.00)	0.00	(226,179.00)	(226,010.00)	0.00	(226,010.00)	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(499,163.00)	272,984.00	(226,179.00)	(451,304.00)	225,294.00	(226,010.00)	-0.1%
TOTAL, EXPENDITURES			79,166,938.00	32,970,720.00	112,137,658.00	82,295,764.00	31,227,158.00	113,522,922.00	1.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	15,000.00	0.00	15,000.00	10,000.00	0.00	10,000.00	-33.3%
Other Authorized Interfund Transfers Out		7619	0.00	350,000.00	350,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	350,000.00	365,000.00	10,000.00	0.00	10,000.00	-97.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,616,247.00)	15,616,247.00	0.00	(15,795,320.00)	15,795,320.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,616,247.00)	15,616,247.00	0.00	(15,795,320.00)	15,795,320.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(15,601,247.00)	15,266,247.00	(335,000.00)	(15,775,320.00)	15,795,320.00	20,000.00	-106.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	92,579,950.00	0.00	92,579,950.00	87,802,098.00	0.00	87,802,098.00	-5.2%
2) Federal Revenue		8100-8299	0.00	4,131,231.00	4,131,231.00	0.00	4,621,112.00	4,621,112.00	11.9%
3) Other State Revenue		8300-8599	3,009,669.00	8,040,206.00	11,049,875.00	2,010,904.00	7,321,710.00	9,332,614.00	-15.5%
4) Other Local Revenue		8600-8799	610,194.00	4,870,563.00	5,480,757.00	687,520.00	4,798,620.00	5,486,140.00	0.1%
5) TOTAL REVENUES			96,199,813.00	17,042,000.00	113,241,813.00	90,500,522.00	16,741,442.00	107,241,964.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		50,469,897.00	23,060,902.00	73,530,799.00	52,082,588.00	22,542,713.00	74,625,301.00	1.5%
2) Instruction - Related Services	2000-2999		9,246,005.00	1,710,803.00	10,956,808.00	9,623,319.00	1,364,925.00	10,988,244.00	0.3%
3) Pupil Services	3000-3999		5,052,971.00	3,556,894.00	8,609,865.00	5,357,450.00	3,387,238.00	8,744,688.00	1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		117,839.00	0.00	117,839.00	117,875.00	0.00	117,875.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,820,317.00	319,317.00	7,139,634.00	6,919,819.00	227,638.00	7,147,457.00	0.1%
8) Plant Services	8000-8999		7,359,184.00	2,793,218.00	10,152,402.00	7,445,130.00	2,906,867.00	10,351,997.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	100,725.00	1,529,586.00	1,630,311.00	749,583.00	797,777.00	1,547,360.00	-5.1%
10) TOTAL EXPENDITURES			79,166,938.00	32,970,720.00	112,137,658.00	82,295,764.00	31,227,158.00	113,522,922.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,032,875.00	(15,928,720.00)	1,104,155.00	8,204,758.00	(14,485,716.00)	(6,280,958.00)	-668.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
b) Transfers Out		7600-7629	15,000.00	350,000.00	365,000.00	10,000.00	0.00	10,000.00	-97.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,616,247.00)	15,616,247.00	0.00	(15,795,320.00)	15,795,320.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,601,247.00)	15,266,247.00	(335,000.00)	(15,775,320.00)	15,795,320.00	20,000.00	-106.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,431,628.00	(662,473.00)	769,155.00	(7,570,562.00)	1,309,604.00	(6,260,958.00)	-914.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,089,696.00	2,905,080.00	12,994,776.00	11,521,324.00	2,242,607.00	13,763,931.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,089,696.00	2,905,080.00	12,994,776.00	11,521,324.00	2,242,607.00	13,763,931.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,089,696.00	2,905,080.00	12,994,776.00	11,521,324.00	2,242,607.00	13,763,931.00	5.9%
2) Ending Balance, June 30 (E + F1e)			11,521,324.00	2,242,607.00	13,763,931.00	3,950,762.00	3,552,211.00	7,502,973.00	-45.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,242,607.00	2,242,607.00	0.00	3,552,211.00	3,552,211.00	58.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,141,244.00	0.00	8,141,244.00	539,774.00	0.00	539,774.00	-93.4%
0003-Energy Conservation Project	0000	9780				0.00			
0006-1X Discretionary \$ for Textbook	0000	9780				0.00			
0021-LCFF Supplemental \$	0000	9780				539,774.00		539,774.00	
0854-Instructional Materials	0000	9780				0.00			
0016-Early Intervention - Future Unificat	0000	9780				0.00			
0000-Budget Contingencies	0000	9780	2,284,308.00		2,284,308.00				
0003-Energy Conservation Generation I	0000	9780	1,021,107.00		1,021,107.00				
0006-1X Discretionary \$ for Textbooks	0000	9780	2,371,077.00		2,371,077.00				
0021-LCFF Supplemental	0000	9780	1,040,457.00		1,040,457.00				
0600-Site/Department Donations	0000	9780	90,402.00		90,402.00				
0602-Library Collection	0000	9780	14,001.00		14,001.00				
0704-Transportation	0000	9780	80,360.00		80,360.00				
0854-Instructional Material	0000	9780	173,623.00		173,623.00				
0016-Early Intervention - Future Unificat	0000	9780	1,063,235.00		1,063,235.00				
0013-Assistance League Grant for Teac	0000	9780	1,974.00		1,974.00				
015-Community Grant	0000	9780	700.00		700.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,375,080.00	0.00	3,375,080.00	3,405,988.00	0.00	3,405,988.00	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	74,064.00	0.00
6300	Lottery: Instructional Materials	340,248.00	341,832.00
6512	Special Ed: Mental Health Services	198,473.00	275,766.00
7311	Classified School Employee Professional Development Block Grant	59,734.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	69,253.00	69,253.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,083,554.00	1,461,721.00
9010	Other Restricted Local	417,281.00	1,403,639.00
Total, Restricted Balance		<u>2,242,607.00</u>	<u>3,552,211.00</u>

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	87,802,098.00	2.51%	90,009,365.00	2.51%	92,272,580.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,010,904.00	2.54%	2,061,978.00	1.96%	2,102,398.00
4. Other Local Revenues	8600-8799	687,520.00	0.00%	687,520.00	0.00%	687,520.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(15,795,320.00)	6.30%	(16,790,539.00)	6.04%	(17,805,188.00)
6. Total (Sum lines A1 thru A5c)		74,735,202.00	1.69%	75,998,324.00	1.70%	77,287,310.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,112,443.00		45,634,514.00
b. Step & Column Adjustment				975,573.00		986,457.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				546,498.00		732,190.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,112,443.00	3.45%	45,634,514.00	3.77%	47,353,161.00
2. Classified Salaries						
a. Base Salaries				10,892,113.00		11,280,132.00
b. Step & Column Adjustment				365,795.00		371,281.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				22,224.00		443,904.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,892,113.00	3.56%	11,280,132.00	7.23%	12,095,317.00
3. Employee Benefits	3000-3999	18,437,234.00	3.70%	19,118,945.00	12.23%	21,456,293.00
4. Books and Supplies	4000-4999	1,920,070.00	-5.60%	1,812,519.00	1.82%	1,845,508.00
5. Services and Other Operating Expenditures	5000-5999	6,584,625.00	0.50%	6,617,530.00	2.48%	6,781,754.00
6. Capital Outlay	6000-6999	51,000.00	0.00%	51,000.00	0.00%	51,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	749,583.00	-43.05%	426,856.00	113.02%	909,276.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(451,304.00)	-0.76%	(447,875.00)	0.00%	(447,875.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,305,764.00	2.67%	84,503,621.00	6.57%	90,054,434.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,570,562.00)		(8,505,297.00)		(12,767,124.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,521,324.00		3,950,762.00		(4,554,535.00)
2. Ending Fund Balance (Sum lines C and D1)		3,950,762.00		(4,554,535.00)		(17,321,659.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	539,774.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,405,988.00		3,503,284.00		3,684,951.00
2. Unassigned/Unappropriated	9790	0.00		(8,062,819.00)		(21,011,610.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,950,762.00		(4,554,535.00)		(17,321,659.00)

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	3,405,988.00		3,503,284.00		3,684,951.00
c. Unassigned/Unappropriated	9790	0.00		(8,062,819.00)		(21,011,610.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
		3,405,988.00		(4,559,535.00)		(17,326,659.00)
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.						
2021/22 B1d: Hire seven Teachers for growth and hire one Principal for Middle School No. 4 (half the year) for a cost of \$546,498. B2d: Hire one Secretary for Middle School No. 4 for half the year at a cost of \$22,224. 2022/23 B1d: Hire eight Teachers for growth, one middle school Principal for Middle School No. 4 (half year) and one Assistant Principal for Middle School No. 4 for a cost of \$732,190. B2d: Hire Secretary and classified staff for Middle School No. 4 at a cost of \$443,904. B10: N/A						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,621,112.00	-21.13%	3,644,754.00	0.27%	3,654,754.00
3. Other State Revenues	8300-8599	7,321,710.00	0.20%	7,336,715.00	0.16%	7,348,589.00
4. Other Local Revenues	8600-8799	4,798,620.00	0.00%	4,798,620.00	0.00%	4,798,620.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,795,320.00	6.30%	16,790,539.00	6.04%	17,805,188.00
6. Total (Sum lines A1 thru A5c)		32,536,762.00	0.10%	32,570,628.00	3.18%	33,607,151.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,501,214.00		9,588,184.00
b. Step & Column Adjustment				18,056.00		18,958.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				68,914.00		206,742.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,501,214.00	0.92%	9,588,184.00	2.35%	9,813,884.00
2. Classified Salaries						
a. Base Salaries				6,027,717.00		6,032,388.00
b. Step & Column Adjustment				207.00		218.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,464.00		20,543.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,027,717.00	0.08%	6,032,388.00	0.34%	6,053,149.00
3. Employee Benefits	3000-3999	11,160,115.00	0.33%	11,197,088.00	0.85%	11,291,776.00
4. Books and Supplies	4000-4999	1,212,605.00	-0.20%	1,210,217.00	1.73%	1,231,150.00
5. Services and Other Operating Expenditures	5000-5999	2,267,436.00	21.90%	2,763,918.00	18.69%	3,280,508.00
6. Capital Outlay	6000-6999	35,000.00	3.00%	36,050.00	3.00%	37,132.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	797,777.00	53.27%	1,222,777.00	-30.67%	847,777.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	225,294.00	-1.52%	221,865.00	0.00%	221,865.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,227,158.00	3.35%	32,272,487.00	1.56%	32,777,241.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,309,604.00		298,141.00		829,910.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,242,607.00		3,552,211.00		3,850,352.00
2. Ending Fund Balance (Sum lines C and D1)		3,552,211.00		3,850,352.00		4,680,262.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,552,211.00		3,850,352.00		4,680,262.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,552,211.00		3,850,352.00		4,680,262.00

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					
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.)						
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)						
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.						
2021/22 B1d: Hire one Special Education Teacher at a cost of \$68,914. B2d: Hire one six hour Instructional Aide III for \$20,543. Also the district recognized a reduction of (\$16,079) for one-time professional development. 2022/23 B1d: Hire three Special Education Teachers at a cost of \$206,742. B2d: Hire one six hour Instructional Aide III at a cost of \$20,543. B10: N/A						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	87,802,098.00	2.51%	90,009,365.00	2.51%	92,272,580.00
2. Federal Revenues	8100-8299	4,621,112.00	-21.13%	3,644,754.00	0.27%	3,654,754.00
3. Other State Revenues	8300-8599	9,332,614.00	0.71%	9,398,693.00	0.56%	9,450,987.00
4. Other Local Revenues	8600-8799	5,486,140.00	0.00%	5,486,140.00	0.00%	5,486,140.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		107,271,964.00	1.21%	108,568,952.00	2.14%	110,894,461.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,613,657.00		55,222,698.00
b. Step & Column Adjustment				993,629.00		1,005,415.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				615,412.00		938,932.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,613,657.00	3.00%	55,222,698.00	3.52%	57,167,045.00
2. Classified Salaries						
a. Base Salaries				16,919,830.00		17,312,520.00
b. Step & Column Adjustment				366,002.00		371,499.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				26,688.00		464,447.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,919,830.00	2.32%	17,312,520.00	4.83%	18,148,466.00
3. Employee Benefits	3000-3999	29,597,349.00	2.43%	30,316,033.00	8.02%	32,748,069.00
4. Books and Supplies	4000-4999	3,132,675.00	-3.51%	3,022,736.00	1.78%	3,076,658.00
5. Services and Other Operating Expenditures	5000-5999	8,852,061.00	5.98%	9,381,448.00	7.26%	10,062,262.00
6. Capital Outlay	6000-6999	86,000.00	1.22%	87,050.00	1.24%	88,132.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,547,360.00	6.61%	1,649,633.00	6.51%	1,757,053.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(226,010.00)	0.00%	(226,010.00)	0.00%	(226,010.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		113,532,922.00	2.86%	116,776,108.00	5.19%	122,831,675.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,260,958.00)		(8,207,156.00)		(11,937,214.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,763,931.00		7,502,973.00		(704,183.00)
2. Ending Fund Balance (Sum lines C and D1)		7,502,973.00		(704,183.00)		(12,641,397.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	3,552,211.00		3,850,352.00		4,680,262.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	539,774.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,405,988.00		3,503,284.00		3,684,951.00
2. Unassigned/Unappropriated	9790	0.00		(8,062,819.00)		(21,011,610.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,502,973.00		(704,183.00)		(12,641,397.00)

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	3,405,988.00		3,503,284.00		3,684,951.00
c. Unassigned/Unappropriated	9790	0.00		(8,062,819.00)		(21,011,610.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
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)		3,405,988.00		(4,559,535.00)		(17,326,659.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		-3.90%		-14.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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, 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 (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		10,589.40		10,853.84		11,124.89
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		113,532,922.00		116,776,108.00		122,831,675.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		113,532,922.00		116,776,108.00		122,831,675.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,405,987.66		3,503,283.24		3,684,950.25
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,405,987.66		3,503,283.24		3,684,950.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,272.74	10,272.74	10,272.74	10,589.40	10,589.40	10,589.40
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)	10,272.74	10,272.74	10,272.74	10,589.40	10,589.40	10,589.40
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	27.34	27.34	27.34	27.34	27.34	27.34
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.74	0.74	0.74	0.74	0.74	0.74
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)	28.08	28.08	28.08	28.08	28.08	28.08
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,300.82	10,300.82	10,300.82	10,617.48	10,617.48	10,617.48
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MENIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2019-20 Reporting Period:

Description	ACTUAL JUL-1M	ACTUAL AUG-2M	ACTUAL SEP-3M	ACTUAL OCT-4M	ACTUAL NOV-5M	ACTUAL DEC-6M/65
A. BEGINNING CASH	11,360,759.32	11,360,759.32	8,643,988.97	2,978,383.16	5,767,921.53	4,203,602.05
B. RECEIPTS	UA					
Principal Apportionment	79,646,405.00	3,122,904.00	3,122,904.00	9,569,645.00	5,621,228.00	6,609,928.00
0000 LCFF State Aide - Current Year	67,245,794.00	3,122,904.00	3,122,904.00	5,621,228.00	5,621,228.00	5,621,228.00
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	967,607.00	0.00
1400 Education Protection Account - Current Year	12,400,611.00	0.00	0.00	3,948,417.00	0.00	21,093.00
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	14,721,985.00	0.00	0.00	994,242.32	192.18	766,351.76
Homeowners' Exemptions	137,946.00	0.00	0.00	0.00	0.00	20,159.00
Secured Roll Taxes	13,071,565.00	0.00	0.00	0.00	0.00	4,134,971.43
Unsecured Roll Taxes	572,040.00	0.00	0.00	0.00	0.00	520,428.94
Prior Years' Taxes	882,345.00	0.00	0.00	636,230.08	192.18	245,922.82
Supplemental Taxes	591,214.00	0.00	0.00	274,112.28	0.00	0.00
Education Revenue Augmentation Fund (ERAF)	(1,503,300.00)	0.00	0.00	83,899.96	0.00	0.00
Community Redevelopment Funds	241,563.00	0.00	0.00	0.00	0.00	0.00
Redevelopment Residual	728,612.00	0.00	0.00	0.00	0.00	0.00
RDA Asset Liquidation	0.00	0.00	0.00	0.00	0.00	0.00
SRA In-Lieu of Taxes	(1,788,440.00)	0.00	(87,110.00)	(174,219.00)	(116,146.00)	(116,146.00)
Total LCFF Sources	92,579,950.00	3,122,904.00	3,035,794.00	10,389,668.32	5,505,274.18	7,260,133.76
Federal Revenue	4,131,231.00	25,183.00	114.45	(780,211.65)	1,214,492.84	664.23
3010 ESSA: Title I, Part A, Basic Grant Low-income	1,376,941.00	0.00	0.00	(581,524.67)	873,115.00	0.00
3310 ESSA: SPED IDEA Basic Local Assistance	1,981,597.00	0.00	0.00	45,770.22	0.00	0.00
3311 SPED: IDEA Local Assistance, Part B, Sec 611 Private School	0.00	0.00	0.00	0.00	0.00	0.00
3315 SPED: IDEA Preschool Grant Part B, Sec 619	70,410.00	0.00	0.00	7,990.13	0.00	0.00
3327 SPED: IDEA Mental Health Part B, Sec 611	11,970.00	0.00	0.00	0.00	0.00	0.00
3345 SPED Idea Preschool Staff Dev, Part B, Sec 619	595.00	0.00	0.00	0.00	0.00	0.00
4035 ESSA: Title II, Part A Supporting Effective Instruction	392,185.00	0.00	0.00	(114,267.23)	174,407.00	0.00
4127 ESSA Title IV, Part A, Support & Academic Enrichment Grant	104,442.00	0.00	0.00	(71,120.20)	96,587.00	0.00
4201 ESSA: Title III, Immigrant Student Program	9,171.00	0.00	0.00	0.00	2,293.00	0.00
4203 ESSA: Title III, English Learner Student Program	94,146.00	25,183.00	0.00	(67,072.68)	63,091.00	0.00
5630 ESSA: Title IX, Part A McKinney-Vento Homeless Grant	0.00	0.00	0.00	0.00	0.00	0.00
5640 Medi-cal Billing Option	89,774.00	0.00	114.45	12.78	4,999.84	664.23
Other State Revenue	11,049,875.00	860.00	549,442.00	2,096.60	64,993.01	320,687.00
0000 Mandated Block Grant	320,687.00	0.00	0.00	0.00	0.00	320,687.00
0000 CAASPP & CELDT Assessments	31,915.00	860.00	0.00	0.00	0.00	0.00
0016 SPED Early Intervention Prek Grant	1,063,235.00	0.00	0.00	0.00	0.00	531,588.00
1100 State Lottery Revenue	1,593,832.00	0.00	0.00	0.00	19,868.27	0.00
6300 State Lottery Revenue	562,529.00	0.00	0.00	0.00	45,124.74	0.00
6512 SPED Mental Health Services	667,560.00	0.00	0.00	0.00	0.00	324,550.00
6690 TUPE	5,096.00	0.00	0.00	2,096.60	0.00	0.00
7311 CL Employee Prof Development	0.00	0.00	0.00	0.00	0.00	0.00
7388 SB117 COVID-19	176,717.00	0.00	0.00	0.00	0.00	0.00
7510 Low-Performing Students Block Grant	549,442.00	0.00	549,442.00	0.00	0.00	0.00
7690 - STRS On-behalf	6,078,862.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	5,480,757.00	(203,291.84)	384,811.68	8,584.33	431,106.30	774,151.24
0000 Sale of Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	0.00
0000 All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00
0000 Leases & Rentals / Use of Facilities	184,270.00	15,549.14	50,647.64	15,569.14	17,180.18	7,932.64
0000 Interest	100,000.00	0.00	0.00	0.00	0.00	8,350.97
0000 All Other Fees (Prek Sales) & Contracts (SRA 1% Oversight)	132,520.00	0.00	0.00	2,821.86	0.00	0.00
0000 Misc. Revenue	63,404.00	(218,840.98)	(96,957.96)	(9,806.67)	38,730.12	7,475.63
0000 CFD Admin Oversight	130,000.00	0.00	0.00	0.00	0.00	0.00
6500 / 6531 Transfer of Apportionments from SELPA	4,358,836.00	0.00	431,122.00	0.00	375,196.00	750,392.00
9986 Community Redevelopment - Not Subject to LCFF	480,000.00	0.00	0.00	0.00	0.00	0.00
9002 Early Literacy Grant	31,727.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers in	30,000.00	0.00	0.00	0.00	0.00	0.00
0000 3% Developer Fee Admin Fee from Fund 25	30,000.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	113,271,813.00	2,945,655.16	3,970,162.13	9,620,137.60	7,215,866.33	8,355,636.23

C. DISBURSEMENTS						
UA						
Certificated Salaries	52,290,352.00	2,360,355.75	5,012,310.83	3,706,343.36	4,441,891.34	4,469,490.78
Classified Salaries	16,532,827.00	825,535.66	1,292,998.06	1,359,049.75	1,421,270.97	1,413,481.56
Employee Benefits	29,218,436.00	1,656,831.50	1,965,736.57	1,751,142.67	1,905,775.33	1,916,418.03
Books and Supplies	3,112,101.00	16,650.04	286,776.34	174,925.64	161,653.46	284,921.85
Services	9,371,974.00	1,743,691.34	597,914.77	665,670.78	444,386.06	515,612.88
Capital Outlay	207,836.00	33,039.32	0.00	236,132.64	78,710.88	35,636.22
6500-SH County Program	276,015.00	0.00	0.00	0.00	0.00	0.00
0000-Indirect Cost Rate	(226,179.00)	0.00	(4,711.00)	(12,152.00)	(20,836.00)	(21,616.00)
Debt Service Interest & Principal (QZAB)	1,354,296.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	365,000.00	0.00	175,000.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	112,502,658.00	6,636,103.61	9,326,025.57	7,881,112.84	8,432,852.04	8,613,945.32

D. BALANCE SHEET ITEMS						
Assets and Deferred Outflows						
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	5,248,370.00	2,069,566.10	273,442.25	1,914,691.76	(64,135.01)	999,210.33
Due From Other Funds	115,663.00	115,661.95	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	5,364,033.00	2,185,228.05	273,442.25	1,914,691.76	(64,135.01)	999,210.33
Liabilities and Deferred Inflows						
Accounts Payable	3,657,546.00	1,211,549.95	561,584.70	808,321.20	35,400.00	988,700.00
Due To Other Funds	21,614.00	0.00	21,599.92	0.00	0.00	0.00
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	(2,000,000.00)
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	55,857.00	0.00	0.00	55,856.95	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	3,735,017.00	1,211,549.95	583,184.62	864,178.15	35,400.00	988,700.00
Nonoperating						
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS	1,629,016.00	973,678.10	(309,742.37)	1,050,513.61	(99,535.01)	2,000,000.00
E. NET INCREASE/DECREASE (B - C + D)	2,398,171.00	(2,716,770.35)	(5,665,605.81)	2,789,538.37	(1,316,520.72)	(247,798.76)
F. ENDING CASH (A + E)	13,758,930.32	8,643,988.97	2,978,383.16	5,767,921.53	4,451,400.81	4,203,602.05

MINIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2019-20 Reporting Period:

Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	ACCRUAL
	JAN-7M	FEB-8M	MAR-9M	APR-10M	MAY-11M	JUN-12M	
A. BEGINNING CASH	11,625,242.84	12,937,006.90	9,920,349.56	13,019,733.12	12,320,838.55	10,978,305.55	
B. RECEIPTS							
Principal Apportionment	5,621,228.00	5,759,947.00	10,216,929.00	5,759,947.00	5,759,947.00	0.00	8,912,152.00
0000 LCFF State Aide - Current Year	5,621,228.00	5,965,893.00	5,965,893.00	5,965,893.00	5,965,893.00		9,030,274.00
0000 LCFF State Aide - Prior Year	0.00	(205,946.00)	(205,946.00)	(205,946.00)	(205,946.00)		(143,823.00)
1400 Education Protection Account - Current Year	0.00	0.00	4,456,982.00	(124,139.00)	0.00		149,840.00
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	124,139.00	0.00		(124,139.00)
Property Taxes	4,122,334.54	95,816.32	120,127.17	1,393,751.13	164,454.08	3,828,882.69	(919,297.62)
Homeowners' Exemptions	48,813.77	0.00	0.00	0.00	48,280.94	0.00	20,692.29
Secured Roll Taxes	3,372,454.93	923.53	120,127.17	1,378,249.87	116,173.14	4,155,089.70	(206,424.77)
Unsecured Roll Taxes	51,610.90	0.00	0.00	0.00	0.00	0.00	0.16
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	(0.08)
Supplemental Taxes	0.00	94,892.79	0.00	15,501.26	0.00	164,102.77	42,604.90
Education Revenue Augmentation Fund (ERAF)	(199,937.28)	0.00	0.00	0.00	0.00	(1,304,406.56)	(82,856.12)
Community Redevelopment Funds	120,781.32	0.00	0.00	0.00	0.00	120,797.17	(15.49)
Redevelopment Residual	728,610.90	0.00	0.00	0.00	0.00	693,299.61	(693,298.51)
RDA Asset Liquidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SRA In-Lieu of Taxes	(116,146.00)	(116,146.00)	(264,385.00)	(132,192.00)	(132,192.00)	(132,193.00)	(285,419.00)
Total LCFF Sources	9,627,416.54	5,739,617.32	10,072,671.17	7,021,506.13	5,792,209.08	3,696,689.69	7,707,435.38
Federal Revenue	497,448.40	11,970.00	299,770.00	0.00	0.00	(43,639.52)	2,892,442.82
3010 ESSA: Title I, Part A, Basic Grant Low-income	332,154.00	0.00	299,770.00	0.00	0.00	0.00	453,426.67
3310 ESSA: SPED IDEA Basic Local Assistance	0.00	0.00	0.00	0.00	0.00	(43,031.25)	1,978,858.03
3311 SPED: IDEA Local Assistance, Part B, Sec 611 Private School	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3315 SPED: IDEA Preschool Grant Part B, Sec 619	0.00	0.00	0.00	0.00	0.00	(608.27)	63,028.14
3327 SPED: IDEA Mental Health Part B, Sec 611	0.00	11,970.00	0.00	0.00	0.00	0.00	0.00
3345 SPED Idea Preschool Staff Dev, Part B, Sec 619	0.00	0.00	0.00	0.00	0.00	0.00	595.00
4035 ESSA: Title II, Part A Supporting Effective Instruction	132,847.00	0.00	0.00	0.00	0.00	0.00	199,198.23
4127 ESSA Title IV, Part A, Support & Academic Enrichment Grant	0.00	0.00	0.00	0.00	0.00	0.00	78,975.20
4201 ESSA: Title III, Immigrant Student Program	2,293.00	0.00	0.00	0.00	0.00	0.00	4,585.00
4203 ESSA: Title III, English Learner Student Program	13,340.00	0.00	0.00	0.00	0.00	0.00	59,604.68
5630 ESSA: Title IX, Part A McKinney-Vento Homeless Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5640 Medi-cal Billing Option	16,814.40	0.00	0.00	0.00	0.00	0.00	54,171.87
Other State Revenue	604,480.94	0.00	539,361.25	708,364.00	162,275.00	6,078,862.00	1,162,315.20
0000 Mandated Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000 CAASPP & CELDT Assessments	0.00	0.00	33,327.84	0.00	0.00	0.00	(2,272.84)
0016 SPED Early Intervention Prek Grant	0.00	0.00	0.00	531,647.00	0.00	0.00	0.00
1100 State Lottery Revenue	579,359.52	0.00	506,033.41	0.00	0.00	0.00	488,570.80
6300 State Lottery Revenue	25,121.42	0.00	0.00	0.00	0.00	0.00	492,282.84
6512 SPED Mental Health Services	0.00	0.00	0.00	0.00	162,275.00	0.00	180,735.00
6690 TUPE	0.00	0.00	0.00	0.00	0.00	0.00	2,999.40
7311 CL Employee Prof Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7388 SB117 COVID-19	0.00	0.00	0.00	176,717.00	0.00	0.00	0.00
7510 Low-Performing Students Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7690 - STRS On-behalf	0.00	0.00	0.00	0.00	0.00	6,078,862.00	0.00
Other Local Revenue	1,057,236.63	17,085.21	827,056.60	(333,132.13)	1,151,344.33	80,536.59	1,209,095.27
0000 Sale of Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000 All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000 Leases & Rentals / Use of Facilities	12,998.14	7,485.14	38,427.61	(3,151.42)	898.14	0.00	2,485.45
0000 Interest	2,540.83	0.00	25,778.51	13,215.26	0.63	36,716.25	(20,327.13)
0000 All Other Fees (Prek Sales) & Contracts (SRA 1% Oversight)	3,175.56	0.00	0.00	0.00	0.00	0.00	126,522.58
0000 Misc. Revenue	6,667.36	9,600.07	17,380.48	(347,452.97)	394,517.56	(403,405.43)	653,698.88
0000 CFD Admin Oversight	0.00	0.00	0.00	0.00	0.00	137,947.00	(7,947.00)
6500 / 6531 Transfer of Apportionments from SELPA	750,392.00	0.00	745,470.00	4,257.00	755,928.00	0.00	533,677.00
9986 Community Redevelopment - Not Subject to LCFF	281,462.74	0.00	0.00	0.00	0.00	277,551.77	(79,014.51)
9002 Early Literacy Grant	0.00	0.00	0.00	0.00	0.00	31,727.00	0.00
Interfund Transfers in	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00
0000 3% Developer Fee Admin Fee from Fund 25	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	11,786,582.51	5,768,672.53	11,738,859.02	7,396,738.00	7,105,828.41	9,842,448.76	12,971,288.67

C. DISBURSEMENTS							
Certificated Salaries	4,428,090.88	4,516,966.02	4,498,281.73	4,368,115.03	4,338,645.05	4,338,645.00	1,346,108.21
Classified Salaries	1,346,347.19	1,551,164.67	1,424,782.17	1,333,282.31	1,318,552.07	1,318,552.07	535,467.12
Employee Benefits	1,916,081.23	1,971,899.37	1,939,240.14	1,897,222.66	1,887,755.15	7,985,495.00	494,128.81
Books and Supplies	186,802.92	156,455.25	280,949.88	168,045.88	93,347.40	131,144.75	1,035,484.23
Services	419,568.92	541,043.69	433,907.13	295,097.01	744,616.85	638,154.14	1,838,526.43
Capital Outlay	7,718.53	0.00	29,022.11	0.00	0.00	72,491.77	23,624.15
6500-SH County Program	0.00	0.00	50,645.00	50,645.00	50,645.00	50,645.00	73,435.00
0000-Indirect Cost Rate	(18,594.00)	55,985.00	(18,116.00)	(18,283.00)	(17,404.00)	(12,524.00)	(114,962.00)
Debt Service Interest & Principal (QZAB)	0.00	0.00	0.00	0.00	0.00	307,380.10	1.74
Interfund Transfers Out	175,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	8,461,015.67	8,793,514.00	8,638,712.16	8,094,124.89	8,416,157.52	14,829,983.83	5,246,813.69

D. BALANCE SHEET ITEMS							
Assets and Deferred Outflows							
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	3,726.00	8,184.13	0.00	0.00	0.00	43,683.52	0.92
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	1.05
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	3,726.00	8,184.13	0.00	0.00	0.00	43,683.52	1.97
Liabilities and Deferred Inflows							
Accounts Payable	17,528.78	0.00	763.30	1,507.68	32,203.89	0.00	(13.50)
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	14.08
Temporary Loan to Other Funds	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.05
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	2,017,528.78	0.00	763.30	1,507.68	32,203.89	0.00	0.63
Nonoperating							
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS	(2,013,802.78)	8,184.13	(763.30)	(1,507.68)	(32,203.89)	43,683.52	1.34
E. NET INCREASE/DECREASE (B - C + D)	1,311,764.06	(3,016,657.34)	3,099,383.56	(698,894.57)	(1,342,533.00)	(4,943,851.55)	7,724,476.32
F. ENDING CASH (A + E)	12,937,006.90	9,920,349.56	13,019,733.12	12,320,838.55	10,978,305.55	6,034,454.00	7,724,476.32

MINIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2020-21 Reporting Period:

Description	ESTIMATE		ESTIMATE		ESTIMATE		ESTIMATE	
	JUL-1M	AUG-2M	SEP-3M	OCT-4M	NOV-5M	DEC-6M/6S		
A. BEGINNING CASH	6,034,454.00	11,360,759.32	17,947,447.55	12,488,204.47	13,915,541.76	12,361,452.45	10,880,999.32	
B. RECEIPTS	Proj Budget							
Principal Apportionment	74,821,971.00	12,182,497.00	3,270,345.00	9,938,293.00	5,886,621.00	5,886,621.00	9,938,292.00	
0000 LCFF State Aide - Current Year	62,040,150.00	12,300,619.00	3,270,345.00	5,886,621.00	5,886,621.00	5,886,621.00	5,886,621.00	
0000 LCFF State Aide - Prior Year	0.00	(143,823.00)	0.00	0.00	0.00	0.00	0.00	
1400 Education Protection Account - Current Year	12,781,821.00	149,840.00	0.00	4,051,672.00	0.00	0.00	4,051,671.00	
1400 Education Protection Account - Prior Year	0.00	(124,139.00)	0.00	0.00	0.00	0.00	0.00	
Property Taxes	14,721,985.00	0.00	0.00	994,242.32	192.18	766,351.76	4,155,130.43	
Homeowners' Exemptions	137,946.00	0.00	0.00	0.00	0.00	0.00	20,159.00	
Secured Roll Taxes	13,071,565.00	0.00	0.00	0.00	0.00	0.00	4,134,971.43	
Unsecured Roll Taxes	572,040.00	0.00	0.00	0.00	0.00	520,428.94	0.00	
Prior Years' Taxes	882,345.00	0.00	0.00	636,230.08	192.18	245,922.82	0.00	
Supplemental Taxes	591,214.00	0.00	0.00	274,112.28	0.00	0.00	0.00	
Education Revenue Augmentation Fund (ERAF)	(1,503,300.00)	0.00	0.00	83,899.96	0.00	0.00	0.00	
Community Redevelopment Funds	241,563.00	0.00	0.00	0.00	0.00	0.00	0.00	
Redevelopment Residual	728,612.00	0.00	0.00	0.00	0.00	0.00	0.00	
RDA Asset Liquidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SRA In-Lieu of Taxes	(1,741,858.00)	0.00	(87,110.00)	(174,219.00)	(116,146.00)	(116,146.00)	(116,146.00)	
Total LCFF Sources	87,802,098.00	12,182,497.00	3,183,235.00	10,758,316.32	5,770,667.18	6,536,826.76	13,977,276.43	
Federal Revenue	4,621,112.00	1,011,541.00	114.45	(380,670.00)	1,212,199.84	664.23	12,996.43	
3010 ESSA: Title I, Part A, Basic Grant Low-income	1,197,722.00	0.00	0.00	(307,317.00)	873,115.00	0.00	0.00	
3310 ESSA: SPED IDEA Basic Local Assistance	1,898,769.00	0.00	0.00	45,770.22	0.00	0.00	0.00	
3311 SPED: IDEA Local Assistance, Part B, Sec 611 Private School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3315 SPED: IDEA Preschool Grant Part B, Sec 619	51,430.00	0.00	0.00	0.00	0.00	0.00	0.00	
3327 SPED: IDEA Mental Health Part B, Sec 611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3345 SPED Idea Preschool Staff Dev, Part B, Sec 619	514.00	0.00	0.00	0.00	0.00	0.00	0.00	
4035 ESSA: Title II, Part A Supporting Effective Instruction	202,461.00	0.00	0.00	(104,793.00)	174,407.00	0.00	0.00	
4127 ESSA Title IV, Part A, Support & Academic Enrichment Grant	101,868.00	0.00	0.00	5,281.00	96,587.00	0.00	0.00	
4201 ESSA: Title III, Immigrant Student Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4203 ESSA: Title III, English Learner Student Program	81,990.00	25,183.00	0.00	(19,624.00)	63,091.00	0.00	0.00	
5630 ESSA: Title IX, Part A McKinney-Vento Homeless Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3210 ESSER: COVID19 Relief	986,358.00	986,358.00	0.00	0.00	0.00	0.00	0.00	
5640 Medi-cal Billing Option	100,000.00	0.00	114.45	12.78	4,999.84	664.23	12,996.43	
Other State Revenue	9,332,614.00	0.00	0.00	0.00	64,993.01	338,179.00	324,550.00	
0000 Mandated Block Grant	331,480.00	0.00	0.00	0.00	0.00	338,179.00	0.00	
0000 CAASPP & CELDT Assessments	33,328.00	0.00	0.00	0.00	0.00	0.00	0.00	
0016 SPED Early Intervention Prek Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1100 State Lottery Revenue	1,646,096.00	0.00	0.00	0.00	19,868.27	0.00	0.00	
6300 State Lottery Revenue	580,975.00	0.00	0.00	0.00	45,124.74	0.00	0.00	
6512 SPED Mental Health Services	661,873.00	0.00	0.00	0.00	0.00	0.00	324,550.00	
6690 TUPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7311 CL Employee Prof Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7388 SB117 COVID-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7510 Low-Performing Students Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7690 - STRS On-behalf	6,078,862.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue	5,486,140.00	15,549.14	486,769.64	20,569.14	397,376.18	801,675.61	69,374.88	
0000 Sale of Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0000 All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0000 Leases & Rentals / Use of Facilities	325,000.00	15,549.14	50,647.64	15,569.14	17,180.18	7,932.64	18,248.20	
0000 Interest	100,000.00	0.00	0.00	0.00	0.00	8,350.97	33,724.68	
0000 All Other Fees (Prek Sales) & Contracts (SRA 1% Oversight)	132,520.00	0.00	0.00	0.00	0.00	0.00	0.00	
0000 Misc. Revenue (Donations & Library Collection)	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
0000 CFD Admin Oversight	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
6500 / 6531 Transfer of Apportionments from SELPA	4,278,620.00	0.00	431,122.00	0.00	375,196.00	780,392.00	12,402.00	
9986 Community Redevelopment - Not Subject to LCFF	520,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
9002 Early Literacy Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers in	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
0000 3% Developer Fee Admin Fee from Fund 25	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS	107,271,964.00	13,209,587.14	3,670,119.09	10,398,215.46	7,445,236.21	7,677,345.60	14,384,197.74	
C. DISBURSEMENTS	Proj Budget							
Certificated Salaries	53,613,657.00	2,360,355.75	4,628,369.00	4,628,369.00	4,628,369.00	4,628,369.00	4,628,369.00	
Classified Salaries	16,919,830.00	825,535.66	1,292,998.06	1,359,049.75	1,558,632.00	1,558,632.00	1,558,632.00	
Employee Benefits	29,597,349.00	1,656,831.50	2,153,015.00	2,153,015.00	2,153,015.00	2,153,015.00	2,153,015.00	
Books and Supplies	3,132,675.00	36,484.66	286,776.34	174,925.64	191,653.46	284,921.85	194,943.36	
Services	8,852,061.00	1,743,691.34	597,914.77	665,670.78	444,386.06	515,612.88	393,784.00	
Capital Outlay	86,000.00	0.00	0.00	2,000.00	12,000.00	8,000.00	5,000.00	
6500-SH County Program	277,777.00	0.00	0.00	0.00	30,864.00	30,864.00	30,864.00	
0000-Indirect Cost Rate	(226,010.00)	0.00	(4,711.00)	(12,152.00)	(19,594.00)	(21,616.00)	(22,966.00)	
Debt Service Interest & Principal (QZAB)	1,269,583.00	0.00	0.00	0.00	0.00	0.00	962,201.16	
Interfund Transfers Out	10,000.00	0.00	175,000.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS	113,532,922.00	6,622,898.91	9,129,362.17	8,970,878.17	8,999,325.52	9,157,798.73	9,903,842.52	
D. BALANCE SHEET ITEMS	Proj Budget							
Assets and Deferred Outflows								
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)	(6,260,958.00)	6,586,688.23	(5,459,243.08)	1,427,337.29	(1,554,089.31)	(1,480,453.13)	4,480,355.22	
F. ENDING CASH (A + E)	(226,504.00)	17,947,447.55	12,488,204.47	13,915,541.76	12,361,452.45	10,880,999.32	15,361,354.54	

MINIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2020-21 Reporting Period:

Description	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE	ESTIMATE	ACCRUAL
	JAN-7M	FEB-8M	MAR-9M	APR-10M	MAY-11M	JUN-12M	
A. BEGINNING CASH	15,361,354.54	18,292,536.29	15,086,928.81	17,378,028.50	10,071,613.50	3,761,476.96	
B. RECEIPTS							
Principal Apportionment	5,886,621.00	5,886,621.00	9,938,292.00	0.00	0.00	0.00	6,007,768.00
0000 LCFF State Aide - Current Year	5,886,621.00	5,886,621.00	5,886,621.00				5,262,839.00
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00				143,823.00
1400 Education Protection Account - Current Year	0.00	0.00	4,051,671.00				476,967.00
1400 Education Protection Account - Prior Year	0.00	0.00	0.00				124,139.00
Property Taxes	4,122,334.54	95,816.32	120,127.17	1,393,751.13	3,437,322.94	101,359.19	(464,642.98)
Homeowners' Exemptions	48,813.77	0.00	0.00	0.00	48,280.94	22,091.26	(1,398.97)
Secured Roll Taxes	3,372,454.93	923.53	120,127.17	1,378,249.87	3,389,042.00	145,895.48	529,900.59
Unsecured Roll Taxes	51,610.90	0.00	0.00	0.00	0.00	0.16	0.00
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	(0.08)	0.00
Supplemental Taxes	0.00	94,892.79	0.00	15,501.26	0.00	82,652.29	124,055.38
Education Revenue Augmentation Fund (ERAF)	(199,937.28)	0.00	0.00	0.00	0.00	(266,925.21)	(1,120,337.47)
Community Redevelopment Funds	120,781.32	0.00	0.00	0.00	0.00	120,781.68	0.00
Redevelopment Residual	728,610.90	0.00	0.00	0.00	0.00	1.10	0.00
RDA Asset Liquidation	0.00	0.00	0.00	0.00	0.00	(3,137.49)	3,137.49
SRA In-Lieu of Taxes	(116,146.00)	(116,146.00)	(264,385.00)	(132,192.00)	(132,192.00)		(238,837.00)
Total LCFF Sources	9,892,809.54	5,866,291.32	9,794,034.17	1,261,559.13	3,305,130.94	(30,833.81)	5,304,288.02
Federal Revenue	495,155.40	12,879.00	312,649.00	12,879.00	10,000.00	15,760.87	1,904,942.78
3010 ESSA: Title I, Part A, Basic Grant Low-income	332,154.00	0.00	299,770.00	0.00	0.00	0.00	0.00
3310 ESSA: SPED IDEA Basic Local Assistance	0.00	0.00	0.00	0.00	0.00	0.00	1,852,998.78
3311 SPED: IDEA Local Assistance, Part B, Sec 611 Private School	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3315 SPED: IDEA Preschool Grant Part B, Sec 619	0.00	0.00	0.00	0.00	0.00	0.00	51,430.00
3327 SPED: IDEA Mental Health Part B, Sec 611	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3345 SPED Idea Preschool Staff Dev, Part B, Sec 619	0.00	0.00	0.00	0.00	0.00	0.00	514.00
4035 ESSA: Title II, Part A Supporting Effective. Instruction	132,847.00	0.00	0.00	0.00	0.00	0.00	0.00
4127 ESSA Title IV, Part A, Support & Academic Enrichment Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4201 ESSA: Title III, Immigrant Student Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4203 ESSA: Title III, English Learner Student Program	13,340.00	0.00	0.00	0.00	0.00	0.00	0.00
5630 ESSA: Title IX, Part A McKinney-Vento Homeless Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3210 ESSER: COVID19 Relief	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5640 Medi-call Billing Option	16,814.40	12,879.00	12,879.00	12,879.00	10,000.00	15,760.87	0.00
Other State Revenue	504,480.94	0.00	439,361.41	0.00	240,534.85	6,331,080.79	1,089,434.00
0000 Mandated Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	(6,699.00)
0000 CAASPP & CELDT Assessments	0.00	0.00	33,328.00	0.00	0.00	0.00	0.00
0016 SPED Early Intervention Prek Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1100 State Lottery Revenue	479,359.52	0.00	406,033.41	0.00	57,122.35	71,505.45	612,207.00
6300 State Lottery Revenue	25,121.42	0.00	0.00	0.00	21,137.50	180,713.34	308,878.00
6512 SPED Mental Health Services	0.00	0.00	0.00	0.00	162,275.00	0.00	175,048.00
6690 TUPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7311 CL Employee Prof Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7388 SB117 COVID-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7510 Low-Performing Students Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7690 - STRS On-behalf	0.00	0.00	0.00	0.00	0.00	6,078,862.00	0.00
Other Local Revenue	1,082,393.71	12,485.14	824,676.12	427,183.39	51,987.39	548,044.65	748,055.01
0000 Sale of Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000 All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000 Leases & Rentals / Use of Facilities	12,998.14	7,485.14	38,427.61	46,987.39	46,987.39	46,987.39	0.00
0000 Interest	2,540.83	0.00	25,778.51	0.00	0.00	0.00	29,605.01
0000 All Other Fees (Prek Sales) & Contracts (SRA 1% Oversight)	0.00	0.00	0.00	0.00	0.00	132,520.00	0.00
0000 Misc. Revenue (Donations & Library Collection)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	(50,000.00)
0000 CFD Admin Oversight	0.00	0.00	0.00	0.00	0.00	130,000.00	0.00
6500 / 6531 Transfer of Apportionments from SELPA	780,392.00	0.00	755,470.00	375,196.00	0.00	0.00	768,450.00
9986 Community Redevelopment - Not Subject to LCFF	281,462.74	0.00	0.00	0.00	0.00	238,537.26	0.00
9002 Early Literacy Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers in	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00
0000 3% Developer Fee Admin Fee from Fund 25	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	11,974,839.59	5,891,655.46	11,370,720.70	1,701,621.52	3,607,653.18	6,894,052.50	9,046,719.81
C. DISBURSEMENTS							
Certificated Salaries	4,628,369.00	4,628,369.00	4,628,369.00	4,628,369.00	4,628,369.00	4,628,370.25	341,241.00
Classified Salaries	1,558,632.00	1,558,632.00	1,558,632.00	1,558,632.00	1,558,632.00	1,558,632.53	(585,442.00)
Employee Benefits	2,153,015.00	2,153,015.00	2,153,015.00	2,153,015.00	2,153,020.50	6,247,800.00	162,562.00
Books and Supplies	186,802.92	196,455.25	280,949.88	251,693.51	813,116.13	826,543.00	(592,591.00)
Services	319,568.92	541,043.69	433,907.13	403,579.01	751,904.09	791,568.17	1,249,430.16
Capital Outlay	10,000.00	7,000.00	12,000.00	0.00	0.00	0.00	30,000.00
6500-SH County Program	30,864.00	30,864.00	30,864.00	30,864.00	30,864.00	30,865.00	0.00
0000-Indirect Cost Rate	(18,594.00)	(18,116.00)	(18,116.00)	(18,116.00)	(18,116.00)	(15,116.00)	(38,797.00)
Debt Service Interest & Principal (QZAB)	0.00	0.00	0.00	0.00	0.00	307,381.84	0.00
Interfund Transfers Out	175,000.00	0.00	0.00	0.00	0.00	10,000.00	(350,000.00)
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	9,043,657.84	9,097,262.94	9,079,621.01	9,008,036.52	9,917,789.72	14,386,044.79	216,403.16
D. BALANCE SHEET ITEMS							
Assets and Deferred Outflows							
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows							
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	(5,000,000.00)	5,000,000.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	(5,000,000.00)	5,000,000.00
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	5,000,000.00	(5,000,000.00)
E. NET INCREASE/DECREASE (B - C + D)	2,931,181.75	(3,205,607.48)	2,291,099.69	(7,306,415.00)	(6,310,136.54)	(2,491,992.29)	3,830,316.65
F. ENDING CASH (A + E)	18,292,536.29	15,086,928.81	17,378,028.50	10,071,613.50	3,761,476.96	1,269,484.67	3,830,316.65

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	53,613,657.00	301	0.00	303	53,613,657.00	305	361,110.00		307	53,252,547.00	309
2000 - Classified Salaries	16,919,830.00	311	90,000.00	313	16,829,830.00	315	876,046.00		317	15,953,784.00	319
3000 - Employee Benefits	29,597,349.00	321	36,322.00	323	29,561,027.00	325	499,518.00		327	29,061,509.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,162,675.00	331	0.00	333	3,162,675.00	335	507,991.00		337	2,654,684.00	339
5000 - Services... & 7300 - Indirect Costs	8,626,051.00	341	0.00	343	8,626,051.00	345	2,730,586.00		347	5,895,465.00	349
TOTAL					111,793,240.00	365			TOTAL	106,817,989.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			66.56%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	66.56%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	106,817,989.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(13,450.00)	0.00	(226,010.00)				
Other Sources/Uses Detail					30,000.00	10,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,000.00	0.00	41,964.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	9,450.00	0.00	184,046.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	13,450.00	(13,450.00)	226,010.00	(226,010.00)	40,000.00	40,000.00		

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	District ADA
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):

District's ADA Standard Percentage Level:

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)				
District Regular	9,995	9,718		
Charter School				
Total ADA	9,995	9,718	2.8%	Not Met
Second Prior Year (2018-19)				
District Regular	10,033	9,967		
Charter School				
Total ADA	10,033	9,967	0.7%	Met
First Prior Year (2019-20)				
District Regular	10,265	10,273		
Charter School		0		
Total ADA	10,265	10,273	N/A	Met
Budget Year (2020-21)				
District Regular	10,589			
Charter School	0			
Total ADA	10,589			

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)

2017/18 The District estimated a 3% growth with 96% average daily attendance (ADA) based on historical growth and felt it would continue during this fiscal year. However, the District only recognized minimal growth. The District has sought an outside consultant to assist in increasing average daily attendance and providing enrollment projections.

1b. STANDARD MET - Funded ADA 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)

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	District ADA		
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):

District's Enrollment Standard Percentage Level:

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.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	10,394	10,118		
Charter School				
Total Enrollment	10,394	10,118	2.7%	Not Met
Second Prior Year (2018-19)				
District Regular	10,434	10,393		
Charter School				
Total Enrollment	10,434	10,393	0.4%	Met
First Prior Year (2019-20)				
District Regular	10,679	10,765		
Charter School				
Total Enrollment	10,679	10,765	N/A	Met
Budget Year (2020-21)				
District Regular	11,034			
Charter School				
Total Enrollment	11,034			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

2017/18 Over the past three years the District has seen a 3% growth in enrollment and based on the construction growth in the City of Menifee the District felt the enrollment growth trend would continue. However, in 2017/18 the District only recognized a .15% growth due to a new charter school opening with the LEA's boundaries and the District only providing Special Education transportation.

1b. STANDARD MET - Enrollment 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	9,718	10,118	
Charter School		0	
Total ADA/Enrollment	9,718	10,118	96.0%
Second Prior Year (2018-19)			
District Regular	9,969	10,393	
Charter School			
Total ADA/Enrollment	9,969	10,393	95.9%
First Prior Year (2019-20)			
District Regular	10,273	10,765	
Charter School	0		
Total ADA/Enrollment	10,273	10,765	95.4%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	10,589	11,034		
Charter School	0			
Total ADA/Enrollment	10,589	11,034	96.0%	Met
1st Subsequent Year (2021-22)				
District Regular	10,854	11,310		
Charter School				
Total ADA/Enrollment	10,854	11,310	96.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	11,125	11,593		
Charter School				
Total ADA/Enrollment	11,125	11,593	96.0%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,300.82	10,617.48	10,881.92	11,152.97
b. Prior Year ADA (Funded)		10,300.82	10,617.48	10,881.92
c. Difference (Step 1a minus Step 1b)		316.66	264.44	271.05
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.07%	2.49%	2.49%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		92,579,950.00	87,802,098.00	90,009,365.00
b1. COLA percentage		3.26%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		3,018,106.37	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		3.26%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		6.33%	2.49%	2.49%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.33% to 7.33%	1.49% to 3.49%	1.49% to 3.49%

4A2. Alternate LCFF 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)	14,721,985.00	14,721,985.00	14,721,985.00	14,721,985.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (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 (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)	94,368,390.00	89,543,956.00	91,714,142.00	93,940,954.00
District's Projected Change in LCFF Revenue:		-5.11%	2.42%	2.43%
LCFF Revenue Standard:		5.33% to 7.33%	1.49% to 3.49%	1.49% to 3.49%
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)

2020/21 Due to COVID-19 pandemic the May Revision to the Governor's Budget includes a 10% reduction to the Local Control Funding Formula (LCFF) generating a significant economic impact on the State and public education.

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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	61,479,944.98	73,200,858.91	84.0%
Second Prior Year (2018-19)	65,676,977.78	76,161,218.88	86.2%
First Prior Year (2019-20)	71,473,608.00	79,166,938.00	90.3%
	Historical Average Ratio:		86.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	73,441,790.00	82,295,764.00	89.2%	Met
1st Subsequent Year (2021-22)	76,033,591.00	84,493,621.00	90.0%	Not Met
2nd Subsequent Year (2022-23)	80,904,771.00	90,044,434.00	89.8%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

2021/22 The District is preparing to add seven teacher for growth and the opening of Middle School No. 4. For Middle School No. 4 opening the District will be hiring a principal and secretary for half the year to prepare for the opening of the school.

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.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.33%	2.49%	2.49%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.67% to 16.33%	-7.51% to 12.49%	-7.51% to 12.49%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.33% to 11.33%	-2.51% to 7.49%	-2.51% to 7.49%

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	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	4,131,231.00		
Budget Year (2020-21)	4,621,112.00	11.86%	Yes
1st Subsequent Year (2021-22)	3,644,754.00	-21.13%	Yes
2nd Subsequent Year (2022-23)	3,654,754.00	0.27%	No

Explanation:
(required if Yes)

2020/21 The District is booking the CARES Act Elementary & Secondary School Emergency Relief one-time funds in the amount of \$986,358. 2021/22 the Cares ESSER funds created a decrease in Federal revenue due to their one-time availability.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	11,049,875.00		
Budget Year (2020-21)	9,332,614.00	-15.54%	Yes
1st Subsequent Year (2021-22)	9,398,693.00	0.71%	No
2nd Subsequent Year (2022-23)	9,450,987.00	0.56%	No

Explanation:
(required if Yes)

2019/20: The District received the one-time early literacy funding in the amount of \$1M. This revenue will not be recognized in the 2020/21 fiscal year as it is only one-time State funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	5,480,757.00		
Budget Year (2020-21)	5,486,140.00	0.10%	Yes
1st Subsequent Year (2021-22)	5,486,140.00	0.00%	No
2nd Subsequent Year (2022-23)	5,486,140.00	0.00%	No

Explanation:
(required if Yes)

2020/21: The District is recognizing a slight increase to Redevelopment funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	3,112,101.00		
Budget Year (2020-21)	3,132,675.00	0.66%	Yes
1st Subsequent Year (2021-22)	3,022,736.00	-3.51%	Yes
2nd Subsequent Year (2022-23)	3,076,658.00	1.78%	No

Explanation:
(required if Yes)

2020/21: District will recognize an increase in the material and supply budgets due the reduction of estimated actuals to repurpose the funds in the new school year. 2021/22: Reduction one-time funding the district received in 2020/21 school year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2019-20)	9,371,974.00		
Budget Year (2020-21)	8,852,061.00	-5.55%	Yes
1st Subsequent Year (2021-22)	9,381,448.00	5.98%	No
2nd Subsequent Year (2022-23)	10,062,262.00	7.26%	No

Explanation:
(required if Yes)

2020/21 The District will recognize a reduction in operation expenditures due to prior year carryover not recognized in the new budget year.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	20,661,863.00		
Budget Year (2020-21)	19,439,866.00	-5.91%	Not Met
1st Subsequent Year (2021-22)	18,529,587.00	-4.68%	Met
2nd Subsequent Year (2022-23)	18,591,881.00	0.34%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	12,484,075.00		
Budget Year (2020-21)	11,984,736.00	-4.00%	Not Met
1st Subsequent Year (2021-22)	12,404,184.00	3.50%	Met
2nd Subsequent Year (2022-23)	13,138,920.00	5.92%	Met

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.

- 1a. 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.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

2020/21 The District is booking the CARES Act Elementary & Secondary School Emergency Relief one-time funds in the amount of \$986,358. 2021/22 the Cares ESSER funds created a decrease in Federal revenue due to their one-time availability.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

2019/20: The District received the one-time early literacy funding in the amount of \$1M. This revenue will not be recognized in the 2020/21 fiscal year as it is only one-time State funding.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

2020/21: The District is recognizing a slight increase to Redevelopment funding.

- 1b. 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)

2020/21: District will recognize an increase in the material and supply budgets due the reduction of estimated actuals to repurpose the funds in the new school year. 2021/22: Reduction one-time funding the district received in 2020/21 school year.

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

2020/21 The District will recognize a reduction in operation expenditures due to prior year carryover not recognized in the new budget year.

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.

1. 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 OMMA/RMA required minimum contribution calculation?
- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	113,532,922.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	113,532,922.00	3,405,987.66	3,223,621.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the 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)

The District will utilize fiscal flexibility to exclude state's on-behalf of payments for the Routine Restricted Maintenance calculation.

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.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	3,090,772.86	3,375,080.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,959,012.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,959,012.00	3,090,772.86	3,375,080.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	98,633,732.61	103,025,761.90	112,502,658.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	98,633,732.61	103,025,761.90	112,502,658.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

¹Available 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 any negative ending balances in restricted resources in the General Fund.

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.

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)	(1,348,539.78)	73,559,257.26	1.8%	Not Met
Second Prior Year (2018-19)	3,341,227.80	76,176,020.85	N/A	Met
First Prior Year (2019-20)	1,431,628.00	79,181,938.00	N/A	Met
Budget Year (2020-21) (Information only)	(7,570,562.00)	82,305,764.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

2017/18 the District anticipated an enrollment growth of 3% and hired staff based on anticipated growth. However, the district only recognized minimal growth by Census Day. The District recognized a return of students since Census Day of approximately 200 students and has recognized continued growth in the outyears.

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):

District's Fund Balance Standard Percentage Level:

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.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)	7,099,449.00	8,097,005.80	N/A	Met
Second Prior Year (2018-19)	4,860,771.00	6,748,466.02	N/A	Met
First Prior Year (2019-20)	8,002,452.00	10,089,696.00	N/A	Met
Budget Year (2020-21) (Information only)	11,521,324.00			

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

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.

Explanation:
(required if NOT met)

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.

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.

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, Subsequent Years, Form MYP, Line F2, if available.)	10,589	10,854	11,125
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

- 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:
 - Enter the name(s) of the SELPA(s): _____

Yes

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	113,532,922.00	116,776,108.00	122,831,675.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	113,532,922.00	116,776,108.00	122,831,675.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,405,987.66	3,503,283.24	3,684,950.25
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,405,987.66	3,503,283.24	3,684,950.25

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.

Reserve Amounts (Unrestricted 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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,405,988.00	3,503,284.00	3,684,951.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(8,062,819.00)	(21,011,610.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (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. 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)	3,405,988.00	(4,559,535.00)	(17,326,659.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	-3.90%	-14.11%
District's Reserve Standard (Section 10B, Line 7):	3,405,987.66	3,503,283.24	3,684,950.25
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

In accordance with the Governor's May Revise budget proposal, staff estimates that for the 2020-21 budget year net State revenues to the District will be reduced by approximately \$9 million from estimates developed in January. As this fiscal projection has changed substantially in just three weeks, and the District is required to adopt its 2020-21 budget by June 30, 2020, little time has available to review and implement mitigation plans to address this revenue reduction.

SUPPLEMENTAL 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?

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:

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?

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:

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.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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 0000-1999, Object 8980)				
First Prior Year (2019-20)	(15,616,247.00)			
Budget Year (2020-21)	(15,795,320.00)	179,073.00	1.1%	Met
1st Subsequent Year (2021-22)	(16,790,539.00)	995,219.00	6.3%	Met
2nd Subsequent Year (2022-23)	(17,805,188.00)	1,014,649.00	6.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	30,000.00			
Budget Year (2020-21)	30,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	30,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	30,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	365,000.00			
Budget Year (2020-21)	10,000.00	(355,000.00)	-97.3%	Not Met
1st Subsequent Year (2021-22)	10,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	10,000.00	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.

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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)

Due to the reduction in LCFF Funding, the District is holding back on contributing to Fund 14-Deferred Maintenance in the 2020/21 and the two projected fiscal years to serve its stakeholders and meets its financial obligations.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

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 District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	51/86XX	51/74XX	93,889,720
Supp Early Retirement Program	3	03/Gen Fund	007/39XX	2,357,794
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

2012 Lease Purchase (refund COPS)	6	25/9961/8681	25/9961/743X	2,320,612
2014 QZAB 1	11	Energy Savings	03/0003 & 06/9986 - 743X	11,001,000
2014 QZAB 2	12	Energy Savings	03/0003 & 06/9986 - 743X	7,411,765
2018 Lease Revenue Bonds	28	CFD Surplus Taxes	CFD Surplus Taxes	19,475,000
TOTAL:				136,455,891

Type of Commitment (continued)	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8,285,825	6,614,763	6,423,826	6,297,088
Supp Early Retirement Program	1,054,382	924,546	799,429	634,078
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2012 Lease Purchase (refund COPS)	500,309	498,617	500,522	500,522
2014 QZAB 1	736,647	651,935	729,208	729,208
2014 QZAB 2	617,647	617,647	617,647	617,647
2018 Lease Revenue Bonds	796,500	809,850	847,050	847,050
Total Annual Payments:	11,991,310	10,117,358	9,917,682	9,625,593
Has total annual payment increased over prior year (2019-20)?		No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 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)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay 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 decrease 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. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions 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)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District provides health insurance to one retired Superintendent and his wife up to the amount of \$10,000.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
---------------------	-------------------

4. OPEB Liabilities

a. Total OPEB liability	2,584,750.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,584,750.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	8,678.00	10,000.00	10,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	10,000.00	10,000.00	10,000.00
d. Number of retirees receiving OPEB benefits	1	1	1

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 applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

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)

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.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there 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 certificated (non-management) full-time-equivalent (FTE) positions	530.4	534.4	542.4	553.4

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

559,795

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5,082,138	5,162,138	5,272,138
\$10,000 CAP	\$10,000 CAP	\$10,000 CAP
1.7%	1.6%	2.1%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

--	--	--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,105,527	1,115,108	1,146,856
-8.9%	0.9%	2.8%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there 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	390.2	370.8	372.0	385.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

177,309

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Classified (Non-management) Health and Welfare (H&W) Benefits

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,769,179	1,781,679	1,871,679
\$10,000 CAP	\$10,000 CAP	\$10,000 CAP
-7.5%	0.7%	5.1%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
402,087	421,874	436,757
5.1%	4.9%	3.5%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there 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	57.4	53.4	53.9	55.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

82,244

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	542,319	547,372	562,530
Percent of H&W cost paid by employer	\$10,105.60 CAP	\$10,105.60 CAP	\$10,105.60 CAP
Percent projected change in H&W cost over prior year	-11.3%	0.9%	2.8%

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	118,581	121,575	125,711
Percent change in step & column over prior year	-8.3%	2.5%	3.4%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	25,240	28,360	29,360
Percent change in cost of other benefits over prior year	-16.2%	12.4%	3.5%

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?

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

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?

ADDITIONAL FISCAL INDICATORS

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.

- | | |
|---|-----|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. Is the system of personnel position control independent from the payroll system? | No |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No |
| A4. 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 or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | Yes |
| A7. Is the district's financial system independent of the county office system? | No |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A6: The District provides 100% employer paid H&W benefits for five board members and the current Superintendent. The district also provides lifetime health benefits to one retired Superintendent up to the district cap of \$10,000. A9: The Assitant Superintendent of Business resigned and the position is currently filled on an interim basis. The Superintendent has retired and is being filled by the acting Superintendent/Assistant Superintendent of Personnel.

End of School District Budget Criteria and Standards Review

SACS2020 Financial Reporting Software - 2020.1.0
6/15/2020 8:50:04 AM

33-67116-0000000

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Menifee Union Elementary

Riverside 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-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - 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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2020-21 Budget
Technical Review Checks

Menifee Union Elementary

Riverside 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-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - 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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

EFB-POSITIVE - (W) - 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

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 01I) 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.

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	771,399.00	756,463.00	-1.9%
4) Other Local Revenue		8600-8799	3,000.00	524.00	-82.5%
5) TOTAL, REVENUES			774,399.00	756,987.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	231,427.00	226,904.00	-2.0%
2) Classified Salaries		2000-2999	248,703.00	253,773.00	2.0%
3) Employee Benefits		3000-3999	185,444.00	194,803.00	5.0%
4) Books and Supplies		4000-4999	96,982.00	25,943.00	-73.2%
5) Services and Other Operating Expenditures		5000-5999	112,095.00	13,600.00	-87.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,561.00	41,964.00	3.5%
9) TOTAL, EXPENDITURES			915,212.00	756,987.00	-17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(140,813.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(140,813.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	140,813.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,813.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,813.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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 LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	728,038.00	731,038.00	0.4%
All Other State Revenue	All Other	8590	43,361.00	25,425.00	-41.4%
TOTAL, OTHER STATE REVENUE			771,399.00	756,463.00	-1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,000.00	524.00	-82.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	524.00	-82.5%
TOTAL, REVENUES			774,399.00	756,987.00	-2.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	159,375.00	152,720.00	-4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	72,052.00	74,184.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			231,427.00	226,904.00	-2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	157,352.00	146,852.00	-6.7%
Classified Support Salaries		2200	16,373.00	21,159.00	29.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,978.00	85,762.00	14.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			248,703.00	253,773.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,698.00	47,961.00	-3.5%
PERS		3201-3202	45,019.00	55,078.00	22.3%
OASDI/Medicare/Alternative		3301-3302	27,698.00	28,121.00	1.5%
Health and Welfare Benefits		3401-3402	50,770.00	51,039.00	0.5%
Unemployment Insurance		3501-3502	242.00	240.00	-0.8%
Workers' Compensation		3601-3602	11,951.00	12,306.00	3.0%
OPEB, Allocated		3701-3702	66.00	58.00	-12.1%
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			185,444.00	194,803.00	5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	810.00	0.00	-100.0%
Materials and Supplies		4300	93,172.00	23,943.00	-74.3%
Noncapitalized Equipment		4400	3,000.00	2,000.00	-33.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,982.00	25,943.00	-73.2%

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	98,195.00	2,000.00	-98.0%
Dues and Memberships		5300	450.00	150.00	-66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	3,000.00	-25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,250.00	4,250.00	-19.0%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,095.00	13,600.00	-87.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,561.00	41,964.00	3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,561.00	41,964.00	3.5%
TOTAL, EXPENDITURES			915,212.00	756,987.00	-17.3%

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

Description	Function Codes	Object Codes	2019-20 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	771,399.00	756,463.00	-1.9%
4) Other Local Revenue		8600-8799	3,000.00	524.00	-82.5%
5) TOTAL, REVENUES			774,399.00	756,987.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		644,669.00	453,739.00	-29.6%
2) Instruction - Related Services	2000-2999		210,937.00	233,333.00	10.6%
3) Pupil Services	3000-3999		19,045.00	27,951.00	46.8%
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		40,561.00	41,964.00	3.5%
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			915,212.00	756,987.00	-17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(140,813.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(140,813.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	140,813.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			140,813.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			140,813.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

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	2,002,479.00	1,817,546.00	-9.2%
3) Other State Revenue		8300-8599	129,193.00	90,000.00	-30.3%
4) Other Local Revenue		8600-8799	838,807.00	209,000.00	-75.1%
5) TOTAL, REVENUES			2,970,479.00	2,116,546.00	-28.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,309,235.00	1,350,451.00	3.1%
3) Employee Benefits		3000-3999	344,195.00	450,731.00	31.0%
4) Books and Supplies		4000-4999	1,626,048.00	822,051.00	-49.4%
5) Services and Other Operating Expenditures		5000-5999	92,959.00	109,953.00	18.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	185,618.00	184,046.00	-0.8%
9) TOTAL, EXPENDITURES			3,558,055.00	2,917,232.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(587,576.00)	(800,686.00)	36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	10,000.00	-33.3%
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			15,000.00	10,000.00	-33.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(572,576.00)	(790,686.00)	38.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,363,262.00	790,686.00	-42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,363,262.00	790,686.00	-42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,363,262.00	790,686.00	-42.0%
2) Ending Balance, June 30 (E + F1e)			790,686.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			790,686.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	790,686.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			790,686.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			790,686.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,734,001.00	1,517,000.00	-12.5%
Donated Food Commodities		8221	268,478.00	300,546.00	11.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,002,479.00	1,817,546.00	-9.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	129,193.00	90,000.00	-30.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			129,193.00	90,000.00	-30.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	826,307.00	200,000.00	-75.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,500.00	9,000.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			838,807.00	209,000.00	-75.1%
TOTAL, REVENUES			2,970,479.00	2,116,546.00	-28.7%

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	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,005,995.00	1,033,901.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	215,760.00	220,068.00	2.0%
Clerical, Technical and Office Salaries		2400	87,480.00	96,482.00	10.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,309,235.00	1,350,451.00	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	198,159.00	199,050.00	0.4%
OASDI/Medicare/Alternative		3301-3302	100,049.00	103,310.00	3.3%
Health and Welfare Benefits		3401-3402	11,703.00	112,963.00	865.2%
Unemployment Insurance		3501-3502	654.00	675.00	3.2%
Workers' Compensation		3601-3602	33,460.00	34,571.00	3.3%
OPEB, Allocated		3701-3702	170.00	162.00	-4.7%
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			344,195.00	450,731.00	31.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	164,400.00	107,000.00	-34.9%
Noncapitalized Equipment		4400	33,000.00	6,000.00	-81.8%
Food		4700	1,428,648.00	709,051.00	-50.4%
TOTAL, BOOKS AND SUPPLIES			1,626,048.00	822,051.00	-49.4%

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	1,883.00	2,800.00	48.7%
Dues and Memberships		5300	1,150.00	1,150.00	0.0%
Insurance		5400-5450	4,344.00	5,213.00	20.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,760.00	31,000.00	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,452.00	9,450.00	285.4%
Professional/Consulting Services and Operating Expenditures		5800	51,530.00	59,530.00	15.5%
Communications		5900	840.00	810.00	-3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,959.00	109,953.00	18.3%
CAPITAL OUTLAY					
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 Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	185,618.00	184,046.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			185,618.00	184,046.00	-0.8%
TOTAL, EXPENDITURES			3,558,055.00	2,917,232.00	-18.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	15,000.00	10,000.00	-33.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	10,000.00	-33.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,000.00	10,000.00	-33.3%

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	2,002,479.00	1,817,546.00	-9.2%
3) Other State Revenue		8300-8599	129,193.00	90,000.00	-30.3%
4) Other Local Revenue		8600-8799	838,807.00	209,000.00	-75.1%
5) TOTAL, REVENUES			2,970,479.00	2,116,546.00	-28.7%
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		3,372,437.00	2,733,186.00	-19.0%
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		185,618.00	184,046.00	-0.8%
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			3,558,055.00	2,917,232.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(587,576.00)	(800,686.00)	36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	10,000.00	-33.3%
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			15,000.00	10,000.00	-33.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(572,576.00)	(790,686.00)	38.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,363,262.00	790,686.00	-42.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,363,262.00	790,686.00	-42.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,363,262.00	790,686.00	-42.0%
2) Ending Balance, June 30 (E + F1e)					
			790,686.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	790,686.00	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)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	790,686.00	0.00
Total, Restricted Balance		<u>790,686.00</u>	<u>0.00</u>

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	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	41,700.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	465,351.00	42,541.00	-90.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			507,051.00	42,541.00	-91.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(504,551.00)	(42,541.00)	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	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)			(154,551.00)	(42,541.00)	-72.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,092.00	42,541.00	-78.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,092.00	42,541.00	-78.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,092.00	42,541.00	-78.4%
2) Ending Balance, June 30 (E + F1e)			42,541.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	42,541.00	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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	42,541.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			42,541.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			42,541.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	2,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	0.00	-100.0%
TOTAL, REVENUES			2,500.00	0.00	-100.0%

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%
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	41,700.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			41,700.00	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	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	465,351.00	42,541.00	-90.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			465,351.00	42,541.00	-90.9%
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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			507,051.00	42,541.00	-91.6%

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	350,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			350,000.00	0.00	-100.0%

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	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		507,051.00	42,541.00	-91.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			507,051.00	42,541.00	-91.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(504,551.00)	(42,541.00)	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(154,551.00)	(42,541.00)	-72.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	197,092.00	42,541.00	-78.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			197,092.00	42,541.00	-78.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			197,092.00	42,541.00	-78.4%
2) Ending Balance, June 30 (E + F1e)					
			42,541.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	42,541.00	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%

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

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	406,077.00	37,500.00	-90.8%
5) TOTAL, REVENUES			406,077.00	37,500.00	-90.8%
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	27,136.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	77,374.00	0.00	-100.0%
6) Capital Outlay		6000-6999	10,650,965.00	23,868,792.00	124.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,755,475.00	23,868,792.00	121.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,349,398.00)	(23,831,292.00)	130.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(10,349,398.00)	(23,831,292.00)	130.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,052,306.00	25,702,908.00	-28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,052,306.00	25,702,908.00	-28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,052,306.00	25,702,908.00	-28.7%
2) Ending Balance, June 30 (E + F1e)			25,702,908.00	1,871,616.00	-92.7%
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			25,702,908.00	1,871,616.00	-92.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,702,908.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,702,908.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			25,702,908.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	406,077.00	37,500.00	-90.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			406,077.00	37,500.00	-90.8%
TOTAL, REVENUES			406,077.00	37,500.00	-90.8%

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	1,383.00	0.00	-100.0%
Noncapitalized Equipment		4400	25,753.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			27,136.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	77,334.00	0.00	-100.0%
Communications		5900	40.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,374.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	63,318.00	62,318.00	-1.6%
Land Improvements		6170	1,509,598.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	9,078,049.00	23,806,474.00	162.2%
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			10,650,965.00	23,868,792.00	124.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,755,475.00	23,868,792.00	121.9%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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
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	406,077.00	37,500.00	-90.8%
5) TOTAL, REVENUES			406,077.00	37,500.00	-90.8%
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		10,755,475.00	23,868,792.00	121.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,755,475.00	23,868,792.00	121.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,349,398.00)	(23,831,292.00)	130.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(10,349,398.00)	(23,831,292.00)	130.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,052,306.00	25,702,908.00	-28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,052,306.00	25,702,908.00	-28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,052,306.00	25,702,908.00	-28.7%
2) Ending Balance, June 30 (E + F1e)			25,702,908.00	1,871,616.00	-92.7%
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			25,702,908.00	1,871,616.00	-92.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	25,702,908.00	1,871,616.00
Total, Restricted Balance		<u>25,702,908.00</u>	<u>1,871,616.00</u>

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	4,725,942.00	1,200,000.00	-74.6%
5) TOTAL, REVENUES			4,725,942.00	1,200,000.00	-74.6%
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	62,592.00	70,000.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	4,229,577.00	225,054.00	-94.7%
6) Capital Outlay		6000-6999	24,130.00	52,114.00	116.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	500,309.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,816,608.00	347,168.00	-92.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,666.00)	852,832.00	-1040.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	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			(30,000.00)	(30,000.00)	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)			(120,666.00)	822,832.00	-781.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,060,962.00	13,940,296.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,060,962.00	13,940,296.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,060,962.00	13,940,296.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			13,940,296.00	14,763,128.00	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,940,296.00	14,763,128.00	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,940,295.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,940,295.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,940,295.00		

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	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	175,129.00	200,000.00	14.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	4,482,314.00	1,000,000.00	-77.7%
Other Local Revenue All Other Local Revenue		8699	68,499.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,725,942.00	1,200,000.00	-74.6%
TOTAL, REVENUES			4,725,942.00	1,200,000.00	-74.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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					
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	28,550.00	60,000.00	110.2%
Noncapitalized Equipment		4400	34,042.00	10,000.00	-70.6%
TOTAL, BOOKS AND SUPPLIES			62,592.00	70,000.00	11.8%

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	1,022.00	1,100.00	7.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,228,302.00	223,954.00	-94.7%
Communications		5900	253.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,229,577.00	225,054.00	-94.7%
CAPITAL OUTLAY					
Land		6100	24,130.00	52,114.00	116.0%
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			24,130.00	52,114.00	116.0%
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	82,995.00	0.00	-100.0%
Other Debt Service - Principal		7439	417,314.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			500,309.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,816,608.00	347,168.00	-92.8%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	30,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	30,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,000.00)	(30,000.00)	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	4,725,942.00	1,200,000.00	-74.6%
5) TOTAL, REVENUES			4,725,942.00	1,200,000.00	-74.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,234,688.00	211,842.00	-95.0%
8) Plant Services	8000-8999		81,611.00	135,326.00	65.8%
9) Other Outgo	9000-9999	Except 7600-7699	500,309.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,816,608.00	347,168.00	-92.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(90,666.00)	852,832.00	-1040.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	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			(30,000.00)	(30,000.00)	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)			(120,666.00)	822,832.00	-781.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,060,962.00	13,940,296.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,060,962.00	13,940,296.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,060,962.00	13,940,296.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			13,940,296.00	14,763,128.00	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,940,296.00	14,763,128.00	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	13,940,296.00	14,763,128.00
Total, Restricted Balance		<u>13,940,296.00</u>	<u>14,763,128.00</u>

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,124,736.00	9,124,736.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,124,736.00	9,124,736.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,124,736.00	9,124,736.00	0.0%
2) Ending Balance, June 30 (E + F1e)			9,124,736.00	9,124,736.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,124,736.00	9,124,736.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			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)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,124,736.00	9,124,736.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,124,736.00	9,124,736.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,124,736.00	9,124,736.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	9,124,736.00	9,124,736.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	9,124,736.00	9,124,736.00
Total, Restricted Balance		<u>9,124,736.00</u>	<u>9,124,736.00</u>

2020-21 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: Menifee Union School District

Combined Assigned and Unassigned Fund Balances					
Fund	Fund Description	2020-21	2021-22	2022-23	
01	General Fund/County School Service Fund	\$13,763,931.00	\$7,502,973.00	(704,183.00)	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	-	Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	\$13,763,931.00	\$7,502,973.00	(704,183.00)	
	District Standard Reserve Level	3.0%	3.0%	0.03	Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	\$3,375,080.00	\$3,405,988.00	3,503,284.00	Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	\$10,388,851.00	\$4,096,985.00	(4,207,467.00)	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2020-21	2021-22	2022-23	Reasons
01	General Fund/County School Service Fund	\$ 2,284,308.00	\$ -	\$ -	0000-Budget Contingencies
	General Fund/County School Service Fund	\$ 1,021,107.00	\$ -	\$ -	0003-Energy Conservation/Generation Project
	General Fund/County School Service Fund	\$ 2,371,077.00	\$ -	\$ -	0006-1X Discretionary\$ for textbook adoptions
	General Fund/County School Service Fund	\$ 1,040,457.00	\$ 539,774.00	\$ -	0021-LCFF Supplemental
	General Fund/County School Service Fund	\$ 90,402.00	\$ -	\$ -	0600-Site/Department Donations
	General Fund/County School Service Fund	\$ 14,001.00	\$ -	\$ -	0602-Library Collection
	General Fund/County School Service Fund	\$ 80,360.00	\$ -	\$ -	0704-Transportation
	General Fund/County School Service Fund	\$ 173,623.00	\$ -	\$ -	0854-Instructional Material-textbooks
	General Fund/County School Service Fund	\$ 1,063,235.00	\$ -	\$ -	0016-Future Unification
	General Fund/County School Service Fund	\$ 1,974.00	\$ -	\$ -	0013-Assistance League Grant for Teachers
	General Fund/County School Service Fund	\$ 700.00	\$ -	\$ -	0015-Community Grant
	General Fund/County School Service Fund	\$ 2,242,607.00	\$ 3,552,211.00	\$ 3,850,352.00	Restricted Budget
	General Fund/County School Service Fund	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	Revolving Cash
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	\$ -	\$ -	

(Insert Lines above as needed)

Total of Substantiated Needs \$ 10,388,851.00 \$ 4,096,985.00 \$ 3,855,352.00

Remaining Unsubstantiated Balance \$ - \$ - \$ (8,062,819.00) Balance should be zero