



Board of Education Report

File #: Rep-053-20/21, **Version:** 1

**Unaudited Actuals Report for Fiscal Year 2019-20, Gann Limit Resolution, and Establishment of New Student Body Fund for Reporting - Public Hearing for Gann Limit
September 15, 2020
Office of the Chief Financial Officer**

Action Proposed:

The Board is requested to take the following actions:

1. Approve the Unaudited Actuals Report for Fiscal Year 2019-20 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools as required by Ed Code.
2. Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).
3. Authorize the Chief Financial Officer to establish a new fund called the Student Activity Special Revenue Fund and close the Student Body Agency Fund upon implementation of Governmental Accounting Standards Board (GASB) Statement No. 84.

Background:

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for all funds of the preceding fiscal year to the Los Angeles County Office of Education (LACOE) on or before September 15th.

Under Education Code Section 42132, the District must also adopt a resolution identifying an estimated appropriations limit for the current year and an actual appropriations limit for the preceding year. The so-called "Gann Initiative" places limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

Effective fiscal year 2020-21, the GASB passed a new accounting pronouncement that changes the reporting of Student Body activities from a Fiduciary Fund to a Governmental Fund. This change in reporting recognizes the fact that the District has administrative involvement in the activities of student body through governance, policies and procedures. Consequently, the District shall now report Student Body fund balance under the Governmental Funds. In addition, the former Student Body Agency Fund, part of the Fiduciary Funds, would be closed, as it is no longer applicable upon implementation of the new GASB standard.

Expected Outcomes:

The District's statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2019-20 will be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget for the current fiscal year (2020-21) will be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution will be presented to the public.

Student Body activities would be accounted in the Special Revenue Fund within the District's accounting and financial systems and reported in the Annual Audited Financial Report (AAFR) and the Unaudited Actual Financial Reports to the California Department of Education.

Board Options and Consequences:

Board approval and filing of the Unaudited Actuals Report and the adoption of the Gann Limit Resolution is statutorily mandated.

Without prior board authorization, any new funds cannot be officially established in the books and no existing funds can be closed.

Policy Implications:

None

Budget Impact:

Actual carryover balances for schools and offices will be adjusted for the FY 2020-21 based on updated ending balances from the prior fiscal year and in accordance with current carryover policies. In addition, budget projections for the current fiscal year and two out-years may be revised based on a review of expenditures and updated balances from the Unaudited Actuals.

Student Impact:

Compliance with Education Codes 42100 and 42132 ensures that the District will continue to operate and serve its student population.

Issues and Analysis:

None

Attachments:

Attachment A - Unaudited Actuals Report for FY 2019-20

Attachment B - Gann Limit Resolution

Attachment C - New Special Revenue Fund for Student Body Activities

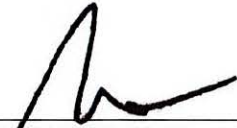
Informatives:

Not applicable

Submitted:


08/28/2020

RESPECTFULLY SUBMITTED,



AUSTIN BEUTNER
Superintendent

APPROVED BY:



MEGAN K. REILLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DAVID HOLMQUIST
General Counsel


APPROVED & PRESENTED BY:



DAVID D. HART
Chief Financial Officer
Office of the Chief Financial Officer

Approved as to form.

REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2018-19 and 2019-20, the District's appropriations limits are \$3.7 billion and \$3.9 billion, respectively. Currently, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. However, the District is still constitutionally mandated to report the calculations and adopt a resolution.

RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called Gann Limits, for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2018-19 fiscal year and a projected Gann Limit for the 2019-20 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2018-19 and 2019-20 fiscal years set forth in Attachment "I" are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2018-19 and 2019-20 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with Attachment "I" to interested citizens of this district.

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,704,878,146.78		3,704,878,146.78			3,872,524,809.14
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	451,496.63		451,496.63			454,420.42
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	413,479.99		413,479.99	402,047.43		402,047.43
2. Total Charter Schools ADA (Form A, Line C9)	40,940.43		40,940.43	40,469.38		40,469.38
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			454,420.42			442,516.81
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,684,087.49		6,684,087.49	6,684,087.00		6,684,087.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	9,999,458.37		9,999,458.37	9,969,906.00		9,969,906.00
4. Secured Roll Taxes (Object 8041)	1,256,867,486.17		1,256,867,486.17	1,248,101,603.00		1,248,101,603.00
5. Unsecured Roll Taxes (Object 8042)	42,949,206.20		42,949,206.20	42,949,206.00		42,949,206.00
6. Prior Years' Taxes (Object 8043)	25,444,690.94		25,444,690.94	29,286,732.00		29,286,732.00
7. Supplemental Taxes (Object 8044)	30,601,146.55		30,601,146.55	32,340,043.00		32,340,043.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	216,281,009.67		216,281,009.67	289,707,151.00		289,707,151.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	581,992.03		581,992.03	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	89,902,320.31		89,902,320.31	94,938,995.00		94,938,995.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,679,311,397.73	0.00	1,679,311,397.73	1,753,977,723.00	0.00	1,753,977,723.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,679,311,397.73	0.00	1,679,311,397.73	1,753,977,723.00	0.00	1,753,977,723.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			63,806,414.00			64,054,751.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			63,806,414.00			64,054,751.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,262,300,304.00		4,262,300,304.00	4,122,202,673.00		4,122,202,673.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,158,381.67		1,158,381.67	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,263,458,685.67	0.00	4,263,458,685.67	4,122,202,673.00	0.00	4,122,202,673.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,587,158,893.40		7,587,158,893.40	8,212,119,752.00		8,212,119,752.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	35,373,198.28		35,373,198.28	19,457,873.00		19,457,873.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,704,878,146.78			3,872,524,809.14
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0065			0.9738
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,872,524,809.14			3,911,725,370.93
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,679,311,397.73			1,753,977,723.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			54,530,450.40			53,102,017.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,257,019,825.41			2,221,802,398.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,257,019,825.41			2,221,802,398.93
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			18,438,105.96			9,442,623.88
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,697,749,503.69			1,763,420,346.88
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,238,581,719.45			2,212,359,775.05
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,697,749,503.69			
b. State Subventions (Line D8)			2,238,581,719.45			
c. Less: Excluded Appropriations (Line C23)			63,806,414.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,872,524,809.14			

Establishment of a New Special Revenue Fund for Student Body Activities and Closure of the Old Student Body Agency Fund

The District is required to change the reporting for Student Activity Special Revenue Fund – Associated Student Bodies (ASB) based on the new accounting standard issued by the Governmental Accounting Standards Board (GASB) known as GASB Statement No. 84, *Fiduciary Activities*.

The objective of this Statement is to improve guidance regarding the identification of the fiduciary activities for accounting and financial reporting purposes.

Therefore, staff is seeking authorization to establish a new fund called Student Activity Special Revenue Fund to report the financial activities of the Associated Student Bodies (ASB) in the Governmental Fund instead of the Fiduciary Fund effective for fiscal year 2019-20. In addition, the existing Student Body Agency Fund would be closed, upon implementation of the new standard.

The new fund will enable the District to comply with GASB Statement No. 84 and will have the ability to properly report ASB activities in a separate fund. This would also require the alignment of the ASB accounts with the California Department of Education’s Standardized Account Code Structure.



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2019-20

UNAUDITED ACTUALS REPORT FOR FISCAL YEAR 2019-20 AND GANN LIMIT RESOLUTION

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report (“Report”). The Board of Education is requested to approve the Report for submittal to the Los Angeles County Office of Education (LACOE), as required under Education Code Section 42100. The District’s external auditors will review the Report and the results will be included in the Audited Annual Financial Report (AAFR) by March 2021. The AAFR will serve as the District’s official audited financial records for fiscal year 2019-20.

The Board will also be requested to adopt the Gann Limit Resolution, required under Education Code section 42132. The resolution identifies the limits on the allowable growth in state and local government spending, including school districts. The District has never exceeded the Gann Limit.

I. MAJOR HIGHLIGHTS

In 2019-20, the District was able to meet its financial commitments and required ending balances, as set forth in the District’s Budget and Finance Policy.

The Unaudited Actuals resulted in a one-time increase in the General Fund unassigned balance of \$133.9 million compared to the Estimated Actuals. Primarily due to the shift in COVID-19 expenditure spending from unrestricted to restricted funding. This amount will be utilized to offset expenditures in the budget out-years.

II. GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2018-19 and 2019-20, the District’s appropriations limits are \$3.7 billion and \$3.9 billion, respectively.

In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

Appendix A

CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR FISCAL YEAR 2019-20

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
LCFF Sources	\$ 5,626.2	\$ 5,620.4	\$ 5.8	\$ 25.7	\$ 24.00	\$ 1.7
Federal Revenues	9.9	8.3	1.6	\$ 621.0	652.30	(31.3)
Other State Revenues	165.5	169.0	(3.5)	\$ 968.7	789.70	179.0
Other Local Revenues	154.4	145.1	9.3	\$ 15.7	16.00	(0.3)
Total Revenues	\$ 5,956.0	\$ 5,942.8	\$ 13.2	\$ 1,631.1	\$ 1,482.0	\$ 149.1

Revenues

General Fund – Unrestricted actual revenue is higher by a net amount of \$13.2 million, which represents a 0.22% variance in comparison to the Estimated Actuals projection. This net increase is primarily attributed to the following:

- \$5.6 million net increase in Local Control Funding Formula (LCFF) revenue due to higher annual funded Average Daily Attendance (ADA) than projected for the current year by 994.4 ADA;
- \$2.1 million higher actual revenue earned than projected for Medi-Cal program;
- \$3.4 million lower in actual lottery revenues due to lower lottery rates;
- \$6.2 million higher cash and in-kind donations received to address additional needs due to COVID-19 expenditures;
- \$1.1 million higher actual funds received for transportation fuel credit.

General Fund – Restricted actual revenue is higher by \$149.2 million compared to the Estimated Actuals. The increase in Other State Revenues is primarily attributed to an accounting adjustment of the proportionate share of the increase in the State's on-behalf CalSTRS and CalPERS pension plan contributions (\$198.1 million). This has a corresponding expenditure component. This increase is offset by a decrease in revenues associated with categorical grants totaling \$45.3 million – revenues are earned based on expenditures incurred.

Table 2
Summary of 2019-20 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	Actuals (UA)	Actuals (EA)	UA vs. EA	Actuals (UA)	Actuals (EA)	UA vs. EA
Certificated Salaries	\$ 2,234.6	\$ 2,297.1	\$ (62.5)	\$ 764.6	\$ 767.1	\$ (2.5)
Classified Salaries	667.0	708.4	(41.4)	410.1	425.0	(14.9)
Employee Benefits	1,298.1	1,334.3	(36.2)	1,002.8	811.2	191.6
Books & Supplies	154.7	346.6	(191.9)	112.3	118.2	(5.9)
Services & Operating Expenses	490.0	475.4	14.6	434.0	435.6	(1.6)
Capital Outlay	20.1	8.3	11.8	98.9	29.7	69.2
Other Outgo	5.9	8.1	(2.2)	-	-	-
Total Expenditures	\$ 4,870.4	\$ 5,178.2	\$ (307.8)	\$ 2,822.7	\$ 2,586.8	\$ 235.9

Expenditures

General Fund – Unrestricted actual expenditures is lower by a net amount of \$307.8 million, which represents a 5.9% variance in comparison to the Estimated Actuals. The net decrease is mainly attributable to the following:

- \$109.8 million lower unrestricted General Fund expenditure based on transfers of eligible COVID-19 charged to the restricted General Fund (i.e. Learning Loss Mitigation relief program funded by Coronavirus Relief Fund -CRF);
- \$2.6 million lower actual overtime costs than projected;
- \$16.8 million and \$11.2 million lower in contributions to CalSTRS/CalPERS and health and welfare, respectively, due to lower salaries and wages in school programs such as Target Student Population Program (TSPP) and General Fund School Program;
- \$3.0 million lower projected payroll overpayment reserves;
- \$1.6 million lower in bond issuance administrative cost (\$0.8 million) and School Rental expenditures (\$0.8 million);
- \$22.0 million increase in General Fund contribution to liability self-insurance expenditures due to higher actual claims settlement cost and an increase in reserves based on actuarial report.
- \$3.5 million increase Professional Development and Credit Recovery Program;
- \$12.7 million higher in transportation expenditures than initially projected;
- Other decreases in expenditures totaling \$190.0 million mainly due to the following programs: Textbooks and Instructional material Block Grant (\$117.5 million); Target Student Population Program (\$39.1 million); ITD Software and Application expenditures (\$9.8 million) and General Fund School Program (\$23.6 million).

General Fund – Restricted actual expenditures are higher than the Estimated Actuals by \$235.9 million (9.1%), which is primarily attributable to purchases of devices, software licenses and professional development trainings for distance learning. Additionally, \$198.1 million was booked to recognize the District's share of the increase in the State's on-behalf pension contributions, which was offset by the decreases in spending in categorical grants.

Table 3
Summary of 2019-20 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
Indirect Cost	\$ (98.6)	\$ (99.0)	\$ 0.4	\$ 75.4	\$ 76.5	\$ (1.1)
Transfers In	20.6	20.3	0.3	1.6	0.5	1.1
Other Sources	-	0.2	(0.2)	-	-	-
	<u>(78.0)</u>	<u>(78.5)</u>	<u>0.5</u>	<u>77.00</u>	<u>77.0</u>	<u>0.0</u>
Transfer Out	(47.7)	(50.4)	2.7	(3.1)	(2.9)	(0.2)
Contribution	(1,142.2)	(1,166.3)	24.1	1,142.2	1,166.3	(24.1)
	<u>(1,189.9)</u>	<u>(1,216.7)</u>	<u>26.8</u>	<u>1,139.1</u>	<u>1,163.4</u>	<u>(24.3)</u>
Net	<u>\$ (1,267.9)</u>	<u>\$ (1,295.2)</u>	<u>\$ 27.3</u>	<u>\$ 1,216.1</u>	<u>\$ 1,240.4</u>	<u>\$ (24.3)</u>

Net Contributions/Transfers/Indirect Costs¹ – the unrestricted General Fund Indirect Cost, Transfers, and Other Sources, and Contribution is lower by \$27.3 million compared to the projections in Estimated Actuals. The reasons for the net increase are:

- Transfer-Out of the General Fund to the Child Development Fund (CDF) is lower by \$2.1 million mainly due to decrease in the substitute salary expenditures in CDF;
- The General Fund contributions to Routine Repairs by \$11.1 million is a result of a legislative change that shifted the basis of calculation of the requirement for Routine Restricted Maintenance Account
- The General Fund contribution to Special Education programs decreased by \$13.0 million as a result of a decrease in overall expenditures.

¹ Contributions represent inter-program support within the General Fund when expenditures incurred for a given restricted resource (e.g., Special Ed program) exceed the amount available for expenditure. Transfers are inflows/outflows of moneys between funds (e.g. Cafeteria Fund) for various purposes including support for program activities.

Table 4
Summary of 2019-20 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	<u>Actuals (UA)</u>	<u>Actuals (EA)</u>	<u>UA vs. EA</u>	<u>Actuals (UA)</u>	<u>Actuals (EA)</u>	<u>UA vs. EA</u>
Nonspendable	\$ 37.7	\$ 27.3	\$ 10.4			
Restricted		-	-	\$ 113.6	\$ 97.2	\$ 16.4
Committed	87.6	87.6	-	-	-	-
Assigned	1,248.9	1,045.4	203.5	-	-	-
Unassigned - Reserved for	-	-	-	-	-	-
Economic Uncertainties	79.0	79.0	-	-	-	-
Unassigned/Unappropriated	664.1	530.2	133.9	(125.3)	-	(125.30)
Ending Balance	\$ 2,117.3	\$ 1,769.5	\$ 347.8	\$ (11.7)	\$ 97.2	\$ (108.9)

Ending Balance –The summary of changes as discussed above resulted in an overall increase in the unrestricted unassigned/unappropriated ending balance by \$347.8 million and a decrease in the restricted unassigned/unappropriated ending balance by \$108.9 million. The unrestricted ending balance is composed of non-spendable, assigned, and unassigned categories, and will be used to balance future fiscal years.

- Assigned Ending Balance: funds that are intended to be used for a specific purpose.
- Unassigned/Unappropriated Ending Balance: The year-end actual unassigned/unappropriated ending balance is \$133.9 million higher than the Estimated Actuals. This balance is to be used to balance budget out-years.

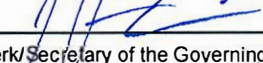
Restricted ending balance represents unspent balance from legally restricted funding sources.

- The negative unassigned/unappropriated ending balance in the restricted General Fund is a result of a timing difference. The COVID-19 expenditures were incurred in 2019-20, but the corresponding revenue will be recognized in 2020-21, as allowed and prescribed by law.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: September 15, 2020

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Demetra Moore
Name
Business Services Consultant
Title
(562) 401-5497
Telephone
moore_demetra@lacoed.edu
E-mail Address

For School District:

Joy Mayor
Name
Interim Controller
Title
(213) 241-7952
Telephone
joy.mayor@lausd.net
E-mail Address

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.30%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$3,872,524,809.14
		\$3,872,524,809.14
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	4.96%

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,626,185,121.40	25,723,396.00	5,651,908,517.40	5,529,867,509.00	0.00	5,529,867,509.00	-2.2%
2) Federal Revenue		8100-8299	9,933,502.16	621,035,238.74	630,968,740.90	8,392,781.00	1,568,220,190.00	1,576,612,971.00	149.9%
3) Other State Revenue		8300-8599	165,503,775.89	968,720,623.93	1,134,224,399.82	89,804,384.00	873,328,019.00	963,132,403.00	-15.1%
4) Other Local Revenue		8600-8799	154,400,112.23	15,657,123.05	170,057,235.28	125,569,654.00	16,937,215.00	142,506,869.00	-16.2%
5) TOTAL, REVENUES			5,956,022,511.68	1,631,136,381.72	7,587,158,893.40	5,753,634,328.00	2,458,485,424.00	8,212,119,752.00	8.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,234,639,017.14	764,630,014.22	2,999,269,031.36	2,422,718,072.00	829,412,664.00	3,252,130,736.00	8.4%
2) Classified Salaries		2000-2999	666,973,653.53	410,058,100.10	1,077,031,753.63	626,267,671.00	447,240,998.00	1,073,508,669.00	-0.3%
3) Employee Benefits		3000-3999	1,298,055,745.68	1,002,768,328.32	2,300,824,074.00	1,303,397,033.00	865,727,353.00	2,169,124,386.00	-5.7%
4) Books and Supplies		4000-4999	154,711,420.31	112,321,434.69	267,032,855.00	270,460,867.67	731,457,622.05	1,001,918,489.72	275.2%
5) Services and Other Operating Expenditures		5000-5999	489,981,085.61	434,009,967.13	923,991,052.74	453,051,614.00	440,375,112.00	893,426,726.00	-3.3%
6) Capital Outlay		6000-6999	20,059,448.28	98,882,784.93	118,942,233.21	27,715,904.00	53,820,956.31	81,536,860.31	-31.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,909,233.07	0.00	5,909,233.07	8,083,281.00	0.00	8,083,281.00	36.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(98,619,524.89)	75,396,703.04	(23,222,821.85)	(112,049,399.00)	85,058,483.00	(26,990,916.00)	16.2%
9) TOTAL, EXPENDITURES			4,771,710,078.73	2,898,067,332.43	7,669,777,411.16	4,999,645,043.67	3,453,093,188.36	8,452,738,232.03	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,184,312,432.95	(1,266,930,950.71)	(82,618,517.76)	753,989,284.33	(994,607,764.36)	(240,618,480.03)	191.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,569,273.20	1,575,332.46	22,144,605.66	245,000,000.00	0.00	245,000,000.00	1006.4%
b) Transfers Out		7600-7629	47,709,497.62	3,095,466.54	50,804,964.16	58,371,800.00	0.00	58,371,800.00	14.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,142,202,606.08)	1,142,202,606.08	0.00	(952,626,873.00)	952,626,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,169,342,830.50)	1,140,682,472.00	(28,660,358.50)	(665,998,673.00)	952,626,873.00	286,628,200.00	-1100.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,969,602.45	(126,248,478.71)	(111,278,876.26)	87,990,611.33	(41,980,891.36)	46,009,719.97	-141.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,097,047,747.19	123,753,160.72	2,220,800,907.91	2,117,241,105.18	(11,669,630.55)	2,105,571,474.63	-5.2%
b) Audit Adjustments		9793	5,223,755.54	(9,174,312.56)	(3,950,557.02)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,102,271,502.73	114,578,848.16	2,216,850,350.89	2,117,241,105.18	(11,669,630.55)	2,105,571,474.63	-5.0%
d) Other Restatements		9795	0.00	0.00	0.00	(347,736,214.51)	108,851,196.91	(238,885,017.60)	New
e) Adjusted Beginning Balance (F1c + F1d)			2,102,271,502.73	114,578,848.16	2,216,850,350.89	1,769,504,890.67	97,181,566.36	1,866,686,457.03	-15.8%
2) Ending Balance, June 30 (E + F1e)			2,117,241,105.18	(11,669,630.55)	2,105,571,474.63	1,857,495,502.00	55,200,675.00	1,912,696,177.00	-9.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,896,583.91	0.00	2,896,583.91	2,676,493.00	0.00	2,676,493.00	-7.6%
Stores		9712	25,542,164.14	0.00	25,542,164.14	20,437,236.00	0.00	20,437,236.00	-20.0%
Prepaid Items		9713	9,211,787.06	21,377.94	9,233,165.00	4,188,596.00	21,437.00	4,210,033.00	-54.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	113,584,389.44	113,584,389.44	0.00	55,179,238.00	55,179,238.00	-51.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	87,626,497.00	0.00	87,626,497.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments		9780	1,248,899,577.00	0.00	1,248,899,577.00	568,230,537.00	0.00	568,230,537.00	-54.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	79,000,000.00	0.00	79,000,000.00	85,211,100.00	0.00	85,211,100.00	7.9%
Unassigned/Unappropriated Amount		9790	664,064,496.07	(125,275,397.93)	538,789,098.14	1,176,751,540.00	0.00	1,176,751,540.00	118.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,022,527,427.19	(57,436,940.20)	1,965,090,486.99				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	10,000.00	0.00	10,000.00				
c) in Revolving Cash Account		9130	2,896,583.91	0.00	2,896,583.91				
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	35,613,570.27	4,056,624.54	39,670,194.81				
4) Due from Grantor Government		9290	564,149,115.68	236,278,272.38	800,427,388.06				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	25,542,164.14	0.00	25,542,164.14				
7) Prepaid Expenditures		9330	9,211,787.06	21,377.94	9,233,165.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,659,950,648.25	182,919,334.66	2,842,869,982.91				
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	358,776,127.40	172,144,631.09	530,920,758.49				
2) Due to Grantor Governments		9590	183,689,884.64	1,264,506.92	184,954,391.56				
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	243,531.03	21,179,827.20	21,423,358.23				
6) TOTAL, LIABILITIES			542,709,543.07	194,588,965.21	737,298,508.28				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,117,241,105.18	(11,669,630.55)	2,105,571,474.63				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,880,827,266.00	0.00	3,880,827,266.00	3,365,732,865.00	0.00	3,365,732,865.00	-13.3%
Education Protection Account State Aid - Current Year		8012	381,473,038.00	0.00	381,473,038.00	756,469,808.00	0.00	756,469,808.00	98.3%
State Aid - Prior Years		8019	1,158,381.67	0.00	1,158,381.67	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,684,087.49	0.00	6,684,087.49	6,684,087.00	0.00	6,684,087.00	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	9,999,458.37	0.00	9,999,458.37	9,969,906.00	0.00	9,969,906.00	-0.3%
County & District Taxes									
Secured Roll Taxes		8041	1,256,867,486.17	0.00	1,256,867,486.17	1,248,101,603.00	0.00	1,248,101,603.00	-0.7%
Unsecured Roll Taxes		8042	42,949,206.20	0.00	42,949,206.20	42,949,206.00	0.00	42,949,206.00	0.0%
Prior Years' Taxes		8043	25,444,690.94	0.00	25,444,690.94	29,286,732.00	0.00	29,286,732.00	15.1%
Supplemental Taxes		8044	30,601,146.55	0.00	30,601,146.55	32,340,043.00	0.00	32,340,043.00	5.7%
Education Revenue Augmentation Fund (ERAF)		8045	216,281,009.67	0.00	216,281,009.67	289,707,151.00	0.00	289,707,151.00	33.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	89,902,320.31	0.00	89,902,320.31	94,938,995.00	0.00	94,938,995.00	5.6%
Penalties and Interest from Delinquent Taxes		8048	581,992.03	0.00	581,992.03	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	10.00	0.00	10.00	New
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	(5.00)	0.00	(5.00)	New
Subtotal, LCFF Sources			5,942,770,083.40	0.00	5,942,770,083.40	5,876,180,401.00	0.00	5,876,180,401.00	-1.1%
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	(316,584,962.00)	0.00	(316,584,962.00)	(346,312,892.00)	0.00	(346,312,892.00)	9.4%
Property Taxes Transfers		8097	0.00	25,723,396.00	25,723,396.00	0.00	0.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,626,185,121.40	25,723,396.00	5,651,908,517.40	5,529,867,509.00	0.00	5,529,867,509.00	-2.2%
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	130,352,590.02	130,352,590.02	0.00	128,793,610.00	128,793,610.00	-1.2%
Special Education Discretionary Grants		8182	0.00	14,267,117.78	14,267,117.78	0.00	13,819,592.00	13,819,592.00	-3.1%
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	48,929.10	0.00	48,929.10	0.00	0.00	0.00	-100.0%
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	307.82	307.82	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,499,393.82	1,499,393.82	0.00	1,164,524.00	1,164,524.00	-22.3%
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		347,308,274.09	347,308,274.09		411,226,515.00	411,226,515.00	18.4%
Title I, Part D, Local Delinquent Programs	3025	8290		562,203.83	562,203.83		889,004.00	889,004.00	58.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		22,926,364.19	22,926,364.19		31,553,481.00	31,553,481.00	37.6%
Title III, Part A, Immigrant Student Program	4201	8290		2,342,177.53	2,342,177.53		4,593,584.00	4,593,584.00	96.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		11,140,953.18	11,140,953.18		19,653,923.00	19,653,923.00	76.4%
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		49,592,077.74	49,592,077.74		89,477,773.00	89,477,773.00	80.4%
Career and Technical Education	3500-3599	8290		5,922,065.88	5,922,065.88		5,956,799.00	5,956,799.00	0.6%
All Other Federal Revenue	All Other	8290	9,884,573.06	35,121,712.86	45,006,285.92	8,392,781.00	861,091,385.00	869,484,166.00	1831.9%
TOTAL, FEDERAL REVENUE			9,933,502.16	621,035,238.74	630,968,740.90	8,392,781.00	1,568,220,190.00	1,576,612,971.00	149.9%
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		337,778,975.00	337,778,975.00		389,017,739.00	389,017,739.00	15.2%
Prior Years	6500	8319		1,894,521.00	1,894,521.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,310,230.00	3,310,230.00	0.00	3,086,253.00	3,086,253.00	-6.8%
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	17,565,659.00	0.00	17,565,659.00	17,734,554.00	0.00	17,734,554.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	70,618,278.00	22,977,758.00	93,596,036.00	69,218,250.00	22,611,295.00	91,829,545.00	-1.9%
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		76,441,093.29	76,441,093.29		89,108,229.00	89,108,229.00	16.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,421,207.08	1,421,207.08		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		12,618,006.15	12,618,006.15		2,211,301.00	2,211,301.00	-82.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		162,669.34	162,669.34		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	77,319,838.89	512,116,164.07	589,436,002.96	2,851,580.00	367,293,202.00	370,144,782.00	-37.2%
TOTAL, OTHER STATE REVENUE			165,503,775.89	968,720,623.93	1,134,224,399.82	89,804,384.00	873,328,019.00	963,132,403.00	-15.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	293,675.60	0.00	293,675.60	425,000.00	0.00	425,000.00	44.7%
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	25,721,945.93	0.00	25,721,945.93	23,976,509.00	0.00	23,976,509.00	-6.8%
Interest		8660	34,175,799.43	1,197,398.85	35,373,198.28	19,457,873.00	0.00	19,457,873.00	-45.0%
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	1,000.00	0.00	1,000.00	29,449.00	0.00	29,449.00	2844.9%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	342,149.91	342,149.91	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	37,547,041.83	49,968.71	37,597,010.54	37,722,969.00	0.00	37,722,969.00	0.3%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	5.00	0.00	5.00	New
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	56,660,649.44	13,837,042.58	70,497,692.02	43,957,849.00	16,500,128.00	60,457,977.00	-14.2%
Tuition		8710	0.00	230,563.00	230,563.00	0.00	437,087.00	437,087.00	89.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			154,400,112.23	15,657,123.05	170,057,235.28	125,569,654.00	16,937,215.00	142,506,869.00	-16.2%
TOTAL, REVENUES			5,956,022,511.68	1,631,136,381.72	7,587,158,893.40	5,753,634,328.00	2,458,485,424.00	8,212,119,752.00	8.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,724,712,815.15	463,562,423.58	2,188,275,238.73	1,867,256,829.00	480,003,378.00	2,347,260,207.00	7.3%
Certificated Pupil Support Salaries		1200	169,899,041.34	138,739,551.75	308,638,593.09	196,351,647.00	152,785,904.00	349,137,551.00	13.1%
Certificated Supervisors' and Administrators' Salaries		1300	262,745,149.69	64,395,620.96	327,140,770.65	276,541,152.00	78,528,434.00	355,069,586.00	8.5%
Other Certificated Salaries		1900	77,282,010.96	97,932,417.93	175,214,428.89	82,568,444.00	118,094,948.00	200,663,392.00	14.5%
TOTAL, CERTIFICATED SALARIES			2,234,639,017.14	764,630,014.22	2,999,269,031.36	2,422,718,072.00	829,412,664.00	3,252,130,736.00	8.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	23,973,419.44	230,507,305.62	254,480,725.06	10,084,564.00	244,937,378.00	255,021,942.00	0.2%
Classified Support Salaries		2200	290,934,722.39	88,502,385.36	379,437,107.75	269,922,698.00	98,886,504.00	368,809,202.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	27,707,966.93	2,685,515.56	30,393,482.49	28,074,366.00	2,955,811.00	31,030,177.00	2.1%
Clerical, Technical and Office Salaries		2400	247,611,234.31	37,911,200.05	285,522,434.36	247,084,704.00	42,287,199.00	289,371,903.00	1.3%
Other Classified Salaries		2900	76,746,310.46	50,451,693.51	127,198,003.97	71,101,339.00	58,174,106.00	129,275,445.00	1.6%
TOTAL, CLASSIFIED SALARIES			666,973,653.53	410,058,100.10	1,077,031,753.63	626,267,671.00	447,240,998.00	1,073,508,669.00	-0.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	371,796,597.38	492,656,424.56	864,453,021.94	399,836,687.00	380,435,395.00	780,272,082.00	-9.7%
PERS		3201-3202	116,208,928.02	142,307,107.94	258,516,035.96	131,056,468.00	78,702,652.00	209,759,120.00	-18.9%
OASDI/Medicare/Alternative		3301-3302	80,823,291.32	42,525,290.10	123,348,581.42	80,921,867.00	46,147,954.00	127,069,821.00	3.0%
Health and Welfare Benefits		3401-3402	517,125,563.20	228,019,160.12	745,144,723.32	466,665,900.00	254,905,242.00	721,571,142.00	-3.2%
Unemployment Insurance		3501-3502	1,718,582.45	740,314.96	2,458,897.41	1,900,409.00	784,589.00	2,684,998.00	9.2%
Workers' Compensation		3601-3602	80,400,715.24	32,358,293.12	112,759,008.36	53,694,585.00	22,513,348.00	76,207,933.00	-32.4%
OPEB, Allocated		3701-3702	19,458.22	80,192.76	99,650.98	169,321,117.00	82,238,173.00	251,559,290.00	252340.4%
OPEB, Active Employees		3751-3752	129,923,765.65	64,081,544.76	194,005,310.41	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	38,844.20	0.00	38,844.20	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,298,055,745.68	1,002,768,328.32	2,300,824,074.00	1,303,397,033.00	865,727,353.00	2,169,124,386.00	-5.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	43,783,910.96	22,978,885.08	66,762,796.04	17,590,023.00	22,611,545.00	40,201,568.00	-39.8%
Books and Other Reference Materials		4200	1,076,228.49	1,051,404.30	2,127,632.79	1,940,003.00	71,810.00	2,011,813.00	-5.4%
Materials and Supplies		4300	96,974,781.17	74,613,101.91	171,587,883.08	242,266,068.67	702,792,181.05	945,058,249.72	450.8%
Noncapitalized Equipment		4400	12,704,953.12	13,675,384.28	26,380,337.40	8,624,062.00	5,788,912.00	14,412,974.00	-45.4%
Food		4700	171,546.57	2,659.12	174,205.69	40,711.00	193,174.00	233,885.00	34.3%
TOTAL, BOOKS AND SUPPLIES			154,711,420.31	112,321,434.69	267,032,855.00	270,460,867.67	731,457,622.05	1,001,918,489.72	275.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	68,226,714.37	338,850,870.60	407,077,584.97	42,463,200.00	341,552,346.00	384,015,546.00	-5.7%
Travel and Conferences		5200	3,902,531.67	5,897,571.29	9,800,102.96	4,338,093.00	1,075,457.00	5,413,550.00	-44.8%
Dues and Memberships		5300	2,245,001.75	10,939.57	2,255,941.32	2,293,865.00	9,400.00	2,303,265.00	2.1%
Insurance		5400 - 5450	58,658,917.78	0.00	58,658,917.78	50,732,960.00	0.00	50,732,960.00	-13.5%
Operations and Housekeeping Services		5500	134,115,316.71	19,261.71	134,134,578.42	153,434,247.00	15,700.00	153,449,947.00	14.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,568,516.97	3,483,306.12	13,051,823.09	13,542,205.00	3,884,779.00	17,426,984.00	33.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,269,395.00	0.00	26,269,395.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	165,817,306.15	82,281,379.61	248,098,685.76	158,794,230.00	93,523,282.00	252,317,512.00	1.7%
Communications		5900	21,177,385.21	3,466,638.23	24,644,023.44	27,452,814.00	314,148.00	27,766,962.00	12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			489,981,085.61	434,009,967.13	923,991,052.74	453,051,614.00	440,375,112.00	893,426,726.00	-3.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	28,592.41	66,445.48	95,037.89	2,500.00	0.00	2,500.00	-97.4%
Buildings and Improvements of Buildings		6200	3,733,455.30	30,200,291.08	33,933,746.38	8,276,041.00	53,755,971.31	62,032,012.31	82.8%
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	16,297,400.57	68,616,048.37	84,913,448.94	19,417,363.00	64,985.00	19,482,348.00	-77.1%
Equipment Replacement		6500	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
TOTAL, CAPITAL OUTLAY			20,059,448.28	98,882,784.93	118,942,233.21	27,715,904.00	53,820,956.31	81,536,860.31	-31.4%
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	115,001.00	0.00	115,001.00	638,966.00	0.00	638,966.00	455.6%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	79,049.63	0.00	79,049.63	11,500.00	0.00	11,500.00	-85.5%
Payments to County Offices		7142	4,392,177.00	0.00	4,392,177.00	6,000,000.00	0.00	6,000,000.00	36.6%
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	997,290.37	0.00	997,290.37	1,003,008.00	0.00	1,003,008.00	0.6%
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	12,455.25	0.00	12,455.25	27,937.00	0.00	27,937.00	124.3%
Other Debt Service - Principal		7439	313,259.82	0.00	313,259.82	401,870.00	0.00	401,870.00	28.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,909,233.07	0.00	5,909,233.07	8,083,281.00	0.00	8,083,281.00	36.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(75,396,703.04)	75,396,703.04	0.00	(85,058,483.00)	85,058,483.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(23,222,821.85)	0.00	(23,222,821.85)	(26,990,916.00)	0.00	(26,990,916.00)	16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(98,619,524.89)	75,396,703.04	(23,222,821.85)	(112,049,399.00)	85,058,483.00	(26,990,916.00)	16.2%
TOTAL, EXPENDITURES			4,771,710,078.73	2,898,067,332.43	7,669,777,411.16	4,999,645,043.67	3,453,093,188.36	8,452,738,232.03	10.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	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	569,273.20	1,575,332.46	2,144,605.66	225,000,000.00	0.00	225,000,000.00	10391.4%
(a) TOTAL, INTERFUND TRANSFERS IN			20,569,273.20	1,575,332.46	22,144,605.66	245,000,000.00	0.00	245,000,000.00	1006.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	21,754,065.36	0.00	21,754,065.36	38,570,201.00	0.00	38,570,201.00	77.3%
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	1,022,839.40	0.00	1,022,839.40	1,402,043.00	0.00	1,402,043.00	37.1%
Other Authorized Interfund Transfers Out		7619	24,932,592.86	3,095,466.54	28,028,059.40	18,399,556.00	0.00	18,399,556.00	-34.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			47,709,497.62	3,095,466.54	50,804,964.16	58,371,800.00	0.00	58,371,800.00	14.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	New
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	100,000,000.00	0.00	100,000,000.00	New
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	(1,142,202,606.08)	1,142,202,606.08	0.00	(1,240,367,944.00)	1,240,367,944.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	287,741,071.00	(287,741,071.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,142,202,606.08)	1,142,202,606.08	0.00	(952,626,873.00)	952,626,873.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,169,342,830.50)	1,140,682,472.00	(28,660,358.50)	(665,998,673.00)	952,626,873.00	286,628,200.00	-1100.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,626,185,121.40	25,723,396.00	5,651,908,517.40	5,529,867,509.00	0.00	5,529,867,509.00	-2.2%
2) Federal Revenue		8100-8299	9,933,502.16	621,035,238.74	630,968,740.90	8,392,781.00	1,568,220,190.00	1,576,612,971.00	149.9%
3) Other State Revenue		8300-8599	165,503,775.89	968,720,623.93	1,134,224,399.82	89,804,384.00	873,328,019.00	963,132,403.00	-15.1%
4) Other Local Revenue		8600-8799	154,400,112.23	15,657,123.05	170,057,235.28	125,569,654.00	16,937,215.00	142,506,869.00	-16.2%
5) TOTAL REVENUES			5,956,022,511.68	1,631,136,381.72	7,587,158,893.40	5,753,634,328.00	2,458,485,424.00	8,212,119,752.00	8.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,657,016,021.23	1,809,213,625.35	4,466,229,646.58	2,793,879,784.00	2,306,626,152.63	5,100,505,936.63	14.2%
2) Instruction - Related Services	2000-2999		737,486,594.85	363,532,997.21	1,101,019,592.06	890,183,176.00	411,543,855.00	1,301,727,031.00	18.2%
3) Pupil Services	3000-3999		468,141,599.02	264,867,044.47	733,008,643.49	454,444,127.00	252,194,903.01	706,639,030.01	-3.6%
4) Ancillary Services	4000-4999		32,924,748.94	96,440,736.65	129,365,485.59	30,868,888.00	111,501,361.00	142,370,249.00	10.1%
5) Community Services	5000-5999		4,341,897.49	2,133,429.75	6,475,327.24	4,382,948.00	1,324,485.00	5,707,433.00	-11.9%
6) Enterprise	6000-6999		0.00	311,888.00	311,888.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		309,897,459.75	88,072,926.57	397,970,386.32	233,129,450.67	87,503,943.00	320,633,393.67	-19.4%
8) Plant Services	8000-8999		555,992,524.38	273,494,684.43	829,487,208.81	584,673,389.00	282,398,488.72	867,071,877.72	4.5%
9) Other Outgo	9000-9999	Except 7600-7699	5,909,233.07	0.00	5,909,233.07	8,083,281.00	0.00	8,083,281.00	36.8%
10) TOTAL EXPENDITURES			4,771,710,078.73	2,898,067,332.43	7,669,777,411.16	4,999,645,043.67	3,453,093,188.36	8,452,738,232.03	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,184,312,432.95	(1,266,930,950.71)	(82,618,517.76)	753,989,284.33	(994,607,764.36)	(240,618,480.03)	191.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,569,273.20	1,575,332.46	22,144,605.66	245,000,000.00	0.00	245,000,000.00	1006.4%
b) Transfers Out		7600-7629	47,709,497.62	3,095,466.54	50,804,964.16	58,371,800.00	0.00	58,371,800.00	14.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,142,202,606.08)	1,142,202,606.08	0.00	(952,626,873.00)	952,626,873.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,169,342,830.50)	1,140,682,472.00	(28,660,358.50)	(665,998,673.00)	952,626,873.00	286,628,200.00	-1100.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,969,602.45	(126,248,478.71)	(111,278,876.26)	87,990,611.33	(41,980,891.36)	46,009,719.97	-141.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,097,047,747.19	123,753,160.72	2,220,800,907.91	2,117,241,105.18	(11,669,630.55)	2,105,571,474.63	-5.2%
b) Audit Adjustments		9793	5,223,755.54	(9,174,312.56)	(3,950,557.02)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,102,271,502.73	114,578,848.16	2,216,850,350.89	2,117,241,105.18	(11,669,630.55)	2,105,571,474.63	-5.0%
d) Other Restatements		9795	0.00	0.00	0.00	(347,736,214.51)	108,851,196.91	(238,885,017.60)	New
e) Adjusted Beginning Balance (F1c + F1d)			2,102,271,502.73	114,578,848.16	2,216,850,350.89	1,769,504,890.67	97,181,566.36	1,866,686,457.03	-15.8%
2) Ending Balance, June 30 (E + F1e)			2,117,241,105.18	(11,669,630.55)	2,105,571,474.63	1,857,495,502.00	55,200,675.00	1,912,696,177.00	-9.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,896,583.91	0.00	2,896,583.91	2,676,493.00	0.00	2,676,493.00	-7.6%
Stores		9712	25,542,164.14	0.00	25,542,164.14	20,437,236.00	0.00	20,437,236.00	-20.0%
Prepaid Items		9713	9,211,787.06	21,377.94	9,233,165.00	4,188,596.00	21,437.00	4,210,033.00	-54.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	113,584,389.44	113,584,389.44	0.00	55,179,238.00	55,179,238.00	-51.4%
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	87,626,497.00	0.00	87,626,497.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,248,899,577.00	0.00	1,248,899,577.00	568,230,537.00	0.00	568,230,537.00	-54.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	79,000,000.00	0.00	79,000,000.00	85,211,100.00	0.00	85,211,100.00	7.9%
Unassigned/Unappropriated Amount		9790	664,064,496.07	(125,275,397.93)	538,789,098.14	1,176,751,540.00	0.00	1,176,751,540.00	118.4%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	1,421,079.22	3,863,011.00
5650	FEMA Public Assistance Funds	131,867.31	0.00
5810	Other Restricted Federal	5,719,741.83	3,730,401.00
6230	California Clean Energy Jobs Act	47,532,961.70	0.00
6500	Special Education	3,385,699.64	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	226,041.55	0.00
7085	Learning Communities for School Success Program	212.02	0.00
7311	Classified School Employee Professional Development Block Grant	3,978,774.00	3,139,188.00
7388	SB 117 COVID-19 LEA Response Funds	7,934,051.00	0.00
7510	Low-Performing Students Block Grant	10,094,466.86	0.00
7810	Other Restricted State	2,139,763.65	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	25,604,719.44	38,016,191.00
9010	Other Restricted Local	5,415,011.22	6,430,447.00
Total, Restricted Balance		113,584,389.44	55,179,238.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,755,299.47	15,973,501.00	-14.8%
3) Other State Revenue		8300-8599	106,622,761.66	113,691,295.00	6.6%
4) Other Local Revenue		8600-8799	3,169,747.45	4,148,683.00	30.9%
5) TOTAL, REVENUES			128,547,808.58	133,813,479.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	57,343,839.80	57,660,665.00	0.6%
2) Classified Salaries		2000-2999	15,374,389.41	16,496,787.00	7.3%
3) Employee Benefits		3000-3999	34,462,960.75	35,232,837.00	2.2%
4) Books and Supplies		4000-4999	4,789,006.85	28,139,062.00	487.6%
5) Services and Other Operating Expenditures		5000-5999	5,478,014.20	9,570,624.00	74.7%
6) Capital Outlay		6000-6999	1,462,434.02	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,956,390.71	4,376,692.00	10.6%
9) TOTAL, EXPENDITURES			122,867,035.74	151,476,667.00	23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,680,772.84	(17,663,188.00)	-410.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	689,540.00	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			689,540.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,370,312.84	(17,663,188.00)	-377.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,664,082.50	22,034,395.34	40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,664,082.50	22,034,395.34	40.7%
d) Other Restatements		9795	0.00	(4,354,707.34)	New
e) Adjusted Beginning Balance (F1c + F1d)			15,664,082.50	17,679,688.00	12.9%
2) Ending Balance, June 30 (E + F1e)			22,034,395.34	16,500.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,130.63	16,500.00	16.8%
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			14,735,638.55	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	7,284,626.16	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,636,780.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	14,130.63		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	599,479.84		
4) Due from Grantor Government		9290	17,045,558.85		
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			27,295,950.02		
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	5,222,071.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	39,482.98		
6) TOTAL, LIABILITIES			5,261,554.68		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			22,034,395.34		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	102,000.00	65,173.00	-36.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,473,434.80	0.00	-100.0%
All Other Federal Revenue	All Other	8290	17,179,864.67	15,908,328.00	-7.4%
TOTAL, FEDERAL REVENUE			18,755,299.47	15,973,501.00	-14.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	105,629,909.00	105,629,909.00	0.0%
All Other State Revenue	All Other	8590	992,852.66	8,061,386.00	711.9%
TOTAL, OTHER STATE REVENUE			106,622,761.66	113,691,295.00	6.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	46,153.50	76,357.00	65.4%
Interest		8660	96,478.38	199,799.00	107.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,239,374.35	3,015,029.00	34.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	787,741.22	857,498.00	8.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,169,747.45	4,148,683.00	30.9%
TOTAL, REVENUES			128,547,808.58	133,813,479.00	4.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	36,969,256.17	37,746,938.00	2.1%
Certificated Pupil Support Salaries		1200	3,475,866.66	3,328,649.00	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	16,708,841.47	16,504,614.00	-1.2%
Other Certificated Salaries		1900	189,875.50	80,464.00	-57.6%
TOTAL, CERTIFICATED SALARIES			57,343,839.80	57,660,665.00	0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	562,313.83	634,329.00	12.8%
Classified Support Salaries		2200	6,134,825.66	7,147,025.00	16.5%
Classified Supervisors' and Administrators' Salaries		2300	79,022.99	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	8,071,968.17	8,131,545.00	0.7%
Other Classified Salaries		2900	526,258.76	583,888.00	11.0%
TOTAL, CLASSIFIED SALARIES			15,374,389.41	16,496,787.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,123,887.96	9,059,066.00	-0.7%
PERS		3201-3202	3,201,313.45	3,364,520.00	5.1%
OASDI/Medicare/Alternative		3301-3302	2,133,371.44	2,114,408.00	-0.9%
Health and Welfare Benefits		3401-3402	14,233,296.75	14,515,350.00	2.0%
Unemployment Insurance		3501-3502	43,416.72	45,323.00	4.4%
Workers' Compensation		3601-3602	2,012,102.24	1,382,363.00	-31.3%
OPEB, Allocated		3701-3702	155,299.31	4,751,807.00	2959.8%
OPEB, Active Employees		3751-3752	3,560,272.88	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,462,960.75	35,232,837.00	2.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	8,963.20	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,792,224.53	28,114,062.00	641.4%
Noncapitalized Equipment		4400	987,819.12	25,000.00	-97.5%
TOTAL, BOOKS AND SUPPLIES			4,789,006.85	28,139,062.00	487.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	111,870.83	58,138.00	-48.0%
Dues and Memberships		5300	25,473.45	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,440,268.25	2,907,713.00	19.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	410,665.61	409,512.00	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,066,920.44	5,605,948.00	171.2%
Communications		5900	422,815.62	589,313.00	39.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,478,014.20	9,570,624.00	74.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	328,759.15	0.00	-100.0%
Equipment		6400	1,133,674.87	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,462,434.02	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,956,390.71	4,376,692.00	10.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,956,390.71	4,376,692.00	10.6%
TOTAL, EXPENDITURES			122,867,035.74	151,476,667.00	23.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	689,540.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			689,540.00	0.00	-100.0%
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%
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)			689,540.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,755,299.47	15,973,501.00	-14.8%
3) Other State Revenue		8300-8599	106,622,761.66	113,691,295.00	6.6%
4) Other Local Revenue		8600-8799	3,169,747.45	4,148,683.00	30.9%
5) TOTAL, REVENUES			128,547,808.58	133,813,479.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		58,282,243.81	79,650,651.00	36.7%
2) Instruction - Related Services	2000-2999		39,925,483.99	44,343,693.00	11.1%
3) Pupil Services	3000-3999		5,104,680.38	5,276,970.00	3.4%
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		3,956,390.71	4,376,692.00	10.6%
8) Plant Services	8000-8999		15,598,236.85	17,828,661.00	14.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			122,867,035.74	151,476,667.00	23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,680,772.84	(17,663,188.00)	-410.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	689,540.00	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			689,540.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,370,312.84	(17,663,188.00)	-377.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,664,082.50	22,034,395.34	40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,664,082.50	22,034,395.34	40.7%
d) Other Restatements		9795	0.00	(4,354,707.34)	New
e) Adjusted Beginning Balance (F1c + F1d)			15,664,082.50	17,679,688.00	12.9%
2) Ending Balance, June 30 (E + F1e)			22,034,395.34	16,500.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,130.63	16,500.00	16.8%
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			14,735,638.55	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	7,284,626.16	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 Unaudited Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	364,338.59	0.00
6391	Adult Education Program	14,371,299.96	0.00
Total, Restricted Balance		<u>14,735,638.55</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,825,244.58	4,640,544.00	64.3%
3) Other State Revenue		8300-8599	137,562,730.21	135,564,271.00	-1.5%
4) Other Local Revenue		8600-8799	2,404,628.97	2,888,048.00	20.1%
5) TOTAL, REVENUES			142,792,603.76	143,092,863.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	44,282,140.53	50,494,939.00	14.0%
2) Classified Salaries		2000-2999	52,136,006.29	55,992,556.00	7.4%
3) Employee Benefits		3000-3999	55,524,680.75	57,016,048.00	2.7%
4) Books and Supplies		4000-4999	3,032,345.85	7,351,131.00	142.4%
5) Services and Other Operating Expenditures		5000-5999	3,015,726.13	3,677,309.00	21.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	169,708.00	114.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,552,058.61	6,972,681.00	6.4%
9) TOTAL, EXPENDITURES			164,622,158.16	181,674,372.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,829,554.40)	(38,581,509.00)	76.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,754,065.36	38,570,201.00	77.3%
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			21,754,065.36	38,570,201.00	77.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,489.04)	(11,308.00)	-85.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,506.62	167,017.58	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,506.62	167,017.58	-31.1%
d) Other Restatements		9795	0.00	2,690.42	New
e) Adjusted Beginning Balance (F1c + F1d)			242,506.62	169,708.00	-30.0%
2) Ending Balance, June 30 (E + F1e)			167,017.58	158,400.00	-5.2%
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	167,017.58	158,400.00	-5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,829,384.50		
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	10,031.92		
4) Due from Grantor Government		9290	2,253,744.95		
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			7,093,161.37		
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	6,816,439.48		
2) Due to Grantor Governments		9590	5,810.64		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	103,893.67		
6) TOTAL, LIABILITIES			6,926,143.79		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			167,017.58		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	2,825,244.58	4,640,544.00	64.3%
TOTAL, FEDERAL REVENUE			2,825,244.58	4,640,544.00	64.3%
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	137,476,172.32	135,526,771.00	-1.4%
All Other State Revenue	All Other	8590	86,557.89	37,500.00	-56.7%
TOTAL, OTHER STATE REVENUE			137,562,730.21	135,564,271.00	-1.5%
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	143,600.61	70,000.00	-51.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,687,318.58	2,548,048.00	51.0%
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	573,709.78	270,000.00	-52.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,404,628.97	2,888,048.00	20.1%
TOTAL, REVENUES			142,792,603.76	143,092,863.00	0.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	35,663,771.05	38,144,749.00	7.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,509,710.16	12,242,216.00	43.9%
Other Certificated Salaries		1900	108,659.32	107,974.00	-0.6%
TOTAL, CERTIFICATED SALARIES			44,282,140.53	50,494,939.00	14.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	40,241,981.33	42,813,147.00	6.4%
Classified Support Salaries		2200	6,931,764.20	7,633,027.00	10.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,959,938.01	5,546,382.00	11.8%
Other Classified Salaries		2900	2,322.75	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			52,136,006.29	55,992,556.00	7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,933,626.04	7,947,463.00	14.6%
PERS		3201-3202	9,048,026.09	9,918,180.00	9.6%
OASDI/Medicare/Alternative		3301-3302	4,651,352.90	4,878,902.00	4.9%
Health and Welfare Benefits		3401-3402	25,523,839.65	24,371,319.00	-4.5%
Unemployment Insurance		3501-3502	59,410.30	65,647.00	10.5%
Workers' Compensation		3601-3602	2,682,752.37	1,978,406.00	-26.3%
OPEB, Allocated		3701-3702	93,023.35	7,856,131.00	8345.3%
OPEB, Active Employees		3751-3752	6,532,650.05	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			55,524,680.75	57,016,048.00	2.7%
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	2,802,433.36	7,351,131.00	162.3%
Noncapitalized Equipment		4400	229,912.49	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,032,345.85	7,351,131.00	142.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	99,832.88	43,249.00	-56.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,641,137.76	2,155,151.00	31.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,803.31	131,611.00	62.9%
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	582,458.81	349,256.00	-40.0%
Communications		5900	611,493.37	998,042.00	63.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,015,726.13	3,677,309.00	21.9%
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	79,200.00	169,708.00	114.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,200.00	169,708.00	114.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,552,058.61	6,972,681.00	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,552,058.61	6,972,681.00	6.4%
TOTAL, EXPENDITURES			164,622,158.16	181,674,372.00	10.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	21,754,065.36	38,570,201.00	77.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,754,065.36	38,570,201.00	77.3%
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 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)			21,754,065.36	38,570,201.00	77.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,825,244.58	4,640,544.00	64.3%
3) Other State Revenue		8300-8599	137,562,730.21	135,564,271.00	-1.5%
4) Other Local Revenue		8600-8799	2,404,628.97	2,888,048.00	20.1%
5) TOTAL, REVENUES			142,792,603.76	143,092,863.00	0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		122,723,188.93	126,812,245.00	3.3%
2) Instruction - Related Services	2000-2999		21,083,437.40	29,877,569.00	41.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,552,058.61	6,972,681.00	6.4%
8) Plant Services	8000-8999		14,184,273.22	17,842,169.00	25.8%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	169,708.00	114.3%
10) TOTAL, EXPENDITURES			164,622,158.16	181,674,372.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,829,554.40)	(38,581,509.00)	76.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,754,065.36	38,570,201.00	77.3%
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			21,754,065.36	38,570,201.00	77.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,489.04)	(11,308.00)	-85.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,506.62	167,017.58	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,506.62	167,017.58	-31.1%
d) Other Restatements		9795	0.00	2,690.42	New
e) Adjusted Beginning Balance (F1c + F1d)			242,506.62	169,708.00	-30.0%
2) Ending Balance, June 30 (E + F1e)			167,017.58	158,400.00	-5.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	167,017.58	158,400.00	-5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	323,222,140.67	368,254,716.00	13.9%
3) Other State Revenue		8300-8599	16,803,248.41	24,703,739.00	47.0%
4) Other Local Revenue		8600-8799	22,599,954.32	10,403,055.00	-54.0%
5) TOTAL, REVENUES			362,625,343.40	403,361,510.00	11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	105,862,521.79	112,425,223.00	6.2%
3) Employee Benefits		3000-3999	97,343,068.49	104,659,309.00	7.5%
4) Books and Supplies		4000-4999	161,505,935.25	165,173,879.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	(23,395,249.69)	3,963,839.00	-116.9%
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	12,714,372.50	15,641,543.00	23.0%
9) TOTAL, EXPENDITURES			354,030,648.34	401,863,793.00	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,594,695.06	1,497,717.00	-82.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,022,839.40	1,402,043.00	37.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,022,839.40	1,402,043.00	37.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,617,534.46	2,899,760.00	-69.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,372,126.73	116,989,661.19	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,372,126.73	116,989,661.19	9.0%
d) Other Restatements		9795	0.00	26,694,542.81	New
e) Adjusted Beginning Balance (F1c + F1d)			107,372,126.73	143,684,204.00	33.8%
2) Ending Balance, June 30 (E + F1e)			116,989,661.19	146,583,964.00	25.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	16,785,746.19	9,353,158.00	-44.3%
Prepaid Items		9713	41,166.70	41,167.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			100,162,748.30	137,189,639.00	37.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,655,615.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,250.75		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	25,278.58		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	251,751.29		
4) Due from Grantor Government		9290	39,188,523.26		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	16,785,746.19		
7) Prepaid Expenditures		9330	41,166.70		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			126,949,332.35		
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	9,006,637.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	953,033.74		
6) TOTAL, LIABILITIES			9,959,671.16		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			116,989,661.19		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	302,350,430.21	349,682,347.00	15.7%
Donated Food Commodities		8221	20,865,806.74	18,572,369.00	-11.0%
All Other Federal Revenue		8290	5,903.72	0.00	-100.0%
TOTAL, FEDERAL REVENUE			323,222,140.67	368,254,716.00	13.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	16,803,248.41	24,703,739.00	47.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,803,248.41	24,703,739.00	47.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,691,577.65	9,633,012.00	44.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,100,533.81	770,043.00	-30.0%
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	14,807,842.86	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			22,599,954.32	10,403,055.00	-54.0%
TOTAL, REVENUES			362,625,343.40	403,361,510.00	11.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	99,772,244.70	105,565,995.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	163,624.05	163,641.00	0.0%
Clerical, Technical and Office Salaries		2400	5,912,519.74	6,666,921.00	12.8%
Other Classified Salaries		2900	14,133.30	28,666.00	102.8%
TOTAL, CLASSIFIED SALARIES			105,862,521.79	112,425,223.00	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,066,520.79	23,381,716.00	16.5%
OASDI/Medicare/Alternative		3301-3302	8,188,676.22	8,603,914.00	5.1%
Health and Welfare Benefits		3401-3402	52,403,177.62	53,291,616.00	1.7%
Unemployment Insurance		3501-3502	66,278.91	68,854.00	3.9%
Workers' Compensation		3601-3602	2,980,445.36	2,075,522.00	-30.4%
OPEB, Allocated		3701-3702	94,711.53	17,237,687.00	18100.2%
OPEB, Active Employees		3751-3752	13,543,258.06	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			97,343,068.49	104,659,309.00	7.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,882,412.86	5,112,497.00	31.7%
Noncapitalized Equipment		4400	31,194.36	366,569.00	1075.1%
Food		4700	157,592,328.03	159,694,813.00	1.3%
TOTAL, BOOKS AND SUPPLIES			161,505,935.25	165,173,879.00	2.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	201,920.57	295,730.00	46.5%
Dues and Memberships		5300	19,000.00	20,939.00	10.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	307,653.27	412,473.00	34.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,672.17	28,554.00	403.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,269,395.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,091,033.63	2,893,583.00	38.4%
Communications		5900	248,865.67	312,560.00	25.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(23,395,249.69)	3,963,839.00	-116.9%
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	12,714,372.50	15,641,543.00	23.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,714,372.50	15,641,543.00	23.0%
TOTAL, EXPENDITURES			354,030,648.34	401,863,793.00	13.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,022,839.40	1,402,043.00	37.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,022,839.40	1,402,043.00	37.1%
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)			1,022,839.40	1,402,043.00	37.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	323,222,140.67	368,254,716.00	13.9%
3) Other State Revenue		8300-8599	16,803,248.41	24,703,739.00	47.0%
4) Other Local Revenue		8600-8799	22,599,954.32	10,403,055.00	-54.0%
5) TOTAL, REVENUES			362,625,343.40	403,361,510.00	11.2%
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		335,382,095.50	383,084,657.00	14.2%
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		12,714,372.50	15,641,543.00	23.0%
8) Plant Services	8000-8999		5,934,180.34	3,137,593.00	-47.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			354,030,648.34	401,863,793.00	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,594,695.06	1,497,717.00	-82.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,022,839.40	1,402,043.00	37.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,022,839.40	1,402,043.00	37.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,617,534.46	2,899,760.00	-69.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,372,126.73	116,989,661.19	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,372,126.73	116,989,661.19	9.0%
d) Other Restatements		9795	0.00	26,694,542.81	New
e) Adjusted Beginning Balance (F1c + F1d)			107,372,126.73	143,684,204.00	33.8%
2) Ending Balance, June 30 (E + F1e)			116,989,661.19	146,583,964.00	25.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	16,785,746.19	9,353,158.00	-44.3%
Prepaid Items		9713	41,166.70	41,167.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			100,162,748.30	137,189,639.00	37.0%
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 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	81,132,988.16	133,323,862.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	3,172,278.61	3,172,279.00
5330	Child Nutrition: Summer Food Service Program Operations	15,857,481.53	693,498.00
Total, Restricted Balance		100,162,748.30	137,189,639.00

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	15,672,616.56	21,639,701.00	38.1%
5) TOTAL, REVENUES			15,672,616.56	21,639,701.00	38.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,919,909.31	113,629,330.00	127.6%
3) Employee Benefits		3000-3999	24,446,760.89	54,713,438.00	123.8%
4) Books and Supplies		4000-4999	1,658,292.55	1,368,322.00	-17.5%
5) Services and Other Operating Expenditures		5000-5999	23,290,016.58	216,255.00	-99.1%
6) Capital Outlay		6000-6999	712,873,890.54	853,812,650.00	19.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			812,188,869.87	1,023,739,995.00	26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(796,516,253.31)	(1,002,100,294.00)	25.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	161,002,504.00	0.00	-100.0%
b) Transfers Out		7600-7629	133,533,079.33	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	942,940,000.00	1,057,060,000.00	12.1%
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			970,409,424.67	1,057,060,000.00	8.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,893,171.36	54,959,706.00	-68.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	964,911,811.67	1,101,508,691.26	14.2%
b) Audit Adjustments		9793	(37,296,291.77)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			927,615,519.90	1,101,508,691.26	18.7%
d) Other Restatements		9795	0.00	(60,141,211.26)	New
e) Adjusted Beginning Balance (F1c + F1d)			927,615,519.90	1,041,367,480.00	12.3%
2) Ending Balance, June 30 (E + F1e)			1,101,508,691.26	1,096,327,186.00	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	268,486.50	500,000.00	86.2%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	223,180.87	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,090,078,543.43	1,086,227,664.00	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,938,480.46	9,599,522.00	-12.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,230,325,715.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	268,486.50		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,850,309.46		
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	223,180.87		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,233,667,692.16		
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	132,159,000.90		
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			132,159,000.90		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,101,508,691.26		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	436,034.25	789,232.00	81.0%
Interest					
		8660	13,393,651.85	20,850,469.00	55.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,842,930.46	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,672,616.56	21,639,701.00	38.1%
TOTAL, REVENUES			15,672,616.56	21,639,701.00	38.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,735,768.32	52,988,396.00	823.8%
Classified Supervisors' and Administrators' Salaries		2300	8,365,832.22	10,833,308.00	29.5%
Clerical, Technical and Office Salaries		2400	35,729,396.92	49,807,626.00	39.4%
Other Classified Salaries		2900	88,911.85	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			49,919,909.31	113,629,330.00	127.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	44,658.55	0.00	-100.0%
PERS		3201-3202	9,681,252.71	23,499,930.00	142.7%
OASDI/Medicare/Alternative		3301-3302	3,661,935.55	8,699,584.00	137.6%
Health and Welfare Benefits		3401-3402	6,303,281.62	17,050,257.00	170.5%
Unemployment Insurance		3501-3502	24,955.60	68,819.00	175.8%
Workers' Compensation		3601-3602	1,385,245.60	2,105,491.00	52.0%
OPEB, Allocated		3701-3702	184,364.35	3,289,357.00	1684.2%
OPEB, Active Employees		3751-3752	3,161,066.91	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,446,760.89	54,713,438.00	123.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,658,292.39	1,368,322.00	-17.5%
Noncapitalized Equipment		4400	0.16	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,658,292.55	1,368,322.00	-17.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	184,566.73	267.00	-99.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,327.36	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,785.78	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	22,926,606.32	215,988.00	-99.1%
Communications		5900	125,730.39	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,290,016.58	216,255.00	-99.1%
CAPITAL OUTLAY					
Land		6100	457,909.17	0.00	-100.0%
Land Improvements		6170	22,448,898.85	0.00	-100.0%
Buildings and Improvements of Buildings		6200	635,702,106.59	853,812,650.00	34.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	54,264,975.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			712,873,890.54	853,812,650.00	19.8%
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			812,188,869.87	1,023,739,995.00	26.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	161,002,504.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			161,002,504.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	1,131,549.38	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	132,401,529.95	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			133,533,079.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	942,940,000.00	1,057,060,000.00	12.1%
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			942,940,000.00	1,057,060,000.00	12.1%
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)			970,409,424.67	1,057,060,000.00	8.9%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	15,672,616.56	21,639,701.00	38.1%
5) TOTAL, REVENUES			15,672,616.56	21,639,701.00	38.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		809,070,662.73	1,023,739,995.00	26.5%
9) Other Outgo	9000-9999	Except 7600-7699	3,118,207.14	0.00	-100.0%
10) TOTAL, EXPENDITURES			812,188,869.87	1,023,739,995.00	26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(796,516,253.31)	(1,002,100,294.00)	25.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	161,002,504.00	0.00	-100.0%
b) Transfers Out		7600-7629	133,533,079.33	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	942,940,000.00	1,057,060,000.00	12.1%
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			970,409,424.67	1,057,060,000.00	8.9%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,893,171.36	54,959,706.00	-68.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	964,911,811.67	1,101,508,691.26	14.2%
b) Audit Adjustments					
		9793	(37,296,291.77)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			927,615,519.90	1,101,508,691.26	18.7%
d) Other Restatements					
		9795	0.00	(60,141,211.26)	New
e) Adjusted Beginning Balance (F1c + F1d)					
			927,615,519.90	1,041,367,480.00	12.3%
2) Ending Balance, June 30 (E + F1e)					
			1,101,508,691.26	1,096,327,186.00	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	268,486.50	500,000.00	86.2%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	223,180.87	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,090,078,543.43	1,086,227,664.00	-0.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	10,938,480.46	9,599,522.00	-12.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	1,090,078,543.43	1,086,227,664.00
Total, Restricted Balance		<u>1,090,078,543.43</u>	<u>1,086,227,664.00</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	79,940,542.97	102,000,000.00	27.6%
5) TOTAL, REVENUES			79,940,542.97	102,000,000.00	27.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	685,323.09	585,119.00	-14.6%
3) Employee Benefits		3000-3999	339,275.13	277,085.00	-18.3%
4) Books and Supplies		4000-4999	24,996.30	77,758.00	211.1%
5) Services and Other Operating Expenditures		5000-5999	1,369,513.49	31,478,178.00	2198.5%
6) Capital Outlay		6000-6999	75,747,311.91	53,081,454.00	-29.9%
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			78,166,419.92	85,499,594.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,774,123.05	16,500,406.00	830.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,094,241.15	0.00	-100.0%
b) Transfers Out		7600-7629	10,104,528.62	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,010,287.47)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,236,164.42)	16,500,406.00	-415.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,546,431.36	151,935,554.19	-5.9%
b) Audit Adjustments		9793	(4,374,712.75)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			157,171,718.61	151,935,554.19	-3.3%
d) Other Restatements		9795	0.00	8,804,380.81	New
e) Adjusted Beginning Balance (F1c + F1d)			157,171,718.61	160,739,935.00	2.3%
2) Ending Balance, June 30 (E + F1e)			151,935,554.19	177,240,341.00	16.7%
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			151,935,554.19	177,240,341.00	16.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	151,066,312.54		
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	7,551,072.10		
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			158,617,384.64		
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	6,681,830.45		
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			6,681,830.45		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			151,935,554.19		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	2,792,816.64	2,000,000.00	-28.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	77,064,603.50	100,000,000.00	29.8%
Other Local Revenue All Other Local Revenue					
		8699	83,122.83	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,940,542.97	102,000,000.00	27.6%
TOTAL, REVENUES			79,940,542.97	102,000,000.00	27.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	138,624.67	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	116,438.91	124,688.00	7.1%
Clerical, Technical and Office Salaries		2400	430,259.51	437,417.00	1.7%
Other Classified Salaries		2900	0.00	23,014.00	New
TOTAL, CLASSIFIED SALARIES			685,323.09	585,119.00	-14.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	132,689.72	116,361.00	-12.3%
OASDI/Medicare/Alternative		3301-3302	47,486.63	44,213.00	-6.9%
Health and Welfare Benefits		3401-3402	110,816.76	78,389.00	-29.3%
Unemployment Insurance		3501-3502	303.89	357.00	17.5%
Workers' Compensation		3601-3602	17,708.23	10,831.00	-38.8%
OPEB, Allocated		3701-3702	0.00	26,934.00	New
OPEB, Active Employees		3751-3752	30,269.90	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			339,275.13	277,085.00	-18.3%
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	22,393.02	77,758.00	247.2%
Noncapitalized Equipment		4400	2,603.28	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,996.30	77,758.00	211.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	1,591.45	1,300.00	-18.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,201.91	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
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	1,358,155.80	31,223,788.00	2199.0%
Communications		5900	7,564.33	400.00	-94.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,369,513.49	31,478,178.00	2198.5%
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	75,246,951.56	53,069,810.00	-29.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	500,360.35	11,644.00	-97.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,747,311.91	53,081,454.00	-29.9%
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%
TOTAL, EXPENDITURES			78,166,419.92	85,499,594.00	9.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,094,241.15	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,094,241.15	0.00	-100.0%
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	10,104,528.62	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,104,528.62	0.00	-100.0%
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)			(7,010,287.47)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	79,940,542.97	102,000,000.00	27.6%
5) TOTAL, REVENUES			79,940,542.97	102,000,000.00	27.6%
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		1,402,215.87	2,322,295.00	65.6%
8) Plant Services	8000-8999		76,764,204.05	83,177,299.00	8.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,166,419.92	85,499,594.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,774,123.05	16,500,406.00	830.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,094,241.15	0.00	-100.0%
b) Transfers Out		7600-7629	10,104,528.62	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,010,287.47)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,236,164.42)	16,500,406.00	-415.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	161,546,431.36	151,935,554.19	-5.9%
b) Audit Adjustments					
		9793	(4,374,712.75)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			157,171,718.61	151,935,554.19	-3.3%
d) Other Restatements					
		9795	0.00	8,804,380.81	New
e) Adjusted Beginning Balance (F1c + F1d)					
			157,171,718.61	160,739,935.00	2.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	151,935,554.19	177,240,341.00	16.7%
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 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	151,935,554.19	177,240,341.00
Total, Restricted Balance		<u>151,935,554.19</u>	<u>177,240,341.00</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	204,920.09	0.00	-100.0%
5) TOTAL, REVENUES			204,920.09	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,005.07	0.00	-100.0%
3) Employee Benefits		3000-3999	1,064.37	0.00	-100.0%
4) Books and Supplies		4000-4999	4,968.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	400.72	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	127,897.00	New
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			9,438.92	127,897.00	1255.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			195,481.17	(127,897.00)	-165.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,925.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,925.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,556.17	(127,897.00)	-169.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,943,021.48	6,126,577.65	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,943,021.48	6,126,577.65	3.1%
d) Other Restatements		9795	0.00	14,740.35	New
e) Adjusted Beginning Balance (F1c + F1d)			5,943,021.48	6,141,318.00	3.3%
2) Ending Balance, June 30 (E + F1e)			6,126,577.65	6,013,421.00	-1.8%
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			6,126,577.65	6,013,421.00	-1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,181,692.25		
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	36,293.09		
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			12,217,985.34		
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	6,091,407.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,091,407.69		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,126,577.65		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	204,920.09	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			204,920.09	0.00	-100.0%
TOTAL, REVENUES			204,920.09	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,005.07	0.00	-100.0%
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			3,005.07	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	213.70	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	249.26	0.00	-100.0%
Health and Welfare Benefits		3401-3402	395.13	0.00	-100.0%
Unemployment Insurance		3501-3502	1.62	0.00	-100.0%
Workers' Compensation		3601-3602	89.62	0.00	-100.0%
OPEB, Allocated		3701-3702	50.93	0.00	-100.0%
OPEB, Active Employees		3751-3752	64.11	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,064.37	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,968.76	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,968.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	52.20	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	348.52	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			400.72	0.00	-100.0%
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	127,897.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	127,897.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,438.92	127,897.00	1255.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	11,925.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,925.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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)			(11,925.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	204,920.09	0.00	-100.0%
5) TOTAL, REVENUES			204,920.09	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		9,438.92	127,897.00	1255.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,438.92	127,897.00	1255.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			195,481.17	(127,897.00)	-165.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,925.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,925.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,556.17	(127,897.00)	-169.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,943,021.48	6,126,577.65	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,943,021.48	6,126,577.65	3.1%
d) Other Restatements		9795	0.00	14,740.35	New
e) Adjusted Beginning Balance (F1c + F1d)			5,943,021.48	6,141,318.00	3.3%
2) Ending Balance, June 30 (E + F1e)			6,126,577.65	6,013,421.00	-1.8%
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			6,126,577.65	6,013,421.00	-1.8%
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 Unaudited Actuals	2020-21 Budget
7710	State School Facilities Projects	6,126,577.65	6,013,421.00
Total, Restricted Balance		<u>6,126,577.65</u>	<u>6,013,421.00</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	6,161,423.93	80,993,672.00	1214.5%
4) Other Local Revenue		8600-8799	2,218,530.90	2,840,361.00	28.0%
5) TOTAL, REVENUES			8,379,954.83	83,834,033.00	900.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	235,243.85	0.00	-100.0%
3) Employee Benefits		3000-3999	128,200.89	0.00	-100.0%
4) Books and Supplies		4000-4999	793,847.74	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	235,166.40	0.00	-100.0%
6) Capital Outlay		6000-6999	22,582,161.63	32,824,964.00	45.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,974,620.51	32,824,964.00	36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,594,665.68)	51,009,069.00	-427.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,791,116.51	0.00	-100.0%
b) Transfers Out		7600-7629	18,547,416.87	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,756,300.36)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,350,966.04)	51,009,069.00	-257.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	140,219,839.93	107,521,793.13	-23.3%
b) Audit Adjustments		9793	(347,080.76)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			139,872,759.17	107,521,793.13	-23.1%
d) Other Restatements		9795	0.00	11,531,666.87	New
e) Adjusted Beginning Balance (F1c + F1d)			139,872,759.17	119,053,460.00	-14.9%
2) Ending Balance, June 30 (E + F1e)			107,521,793.13	170,062,529.00	58.2%
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			107,521,793.13	170,062,529.00	58.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	109,703,438.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	344,900.60		
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			110,048,339.07		
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	2,526,545.94		
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			2,526,545.94		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			107,521,793.13		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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					
School Facilities Apportionments		8545	6,161,423.93	80,993,672.00	1214.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,161,423.93	80,993,672.00	1214.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,218,530.90	2,840,361.00	28.0%
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			2,218,530.90	2,840,361.00	28.0%
TOTAL, REVENUES			8,379,954.83	83,834,033.00	900.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	235,243.75	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.10	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			235,243.85	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,773.87	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21,707.27	0.00	-100.0%
Health and Welfare Benefits		3401-3402	42,514.65	0.00	-100.0%
Unemployment Insurance		3501-3502	141.66	0.00	-100.0%
Workers' Compensation		3601-3602	7,649.49	0.00	-100.0%
OPEB, Allocated		3701-3702	13,005.43	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,408.52	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			128,200.89	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	793,847.74	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			793,847.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	7,337.94	0.00	-100.0%
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	1,565.89	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	226,262.57	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,166.40	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	35,653.26	0.00	-100.0%
Land Improvements		6170	22,402.12	0.00	-100.0%
Buildings and Improvements of Buildings		6200	22,042,851.45	32,824,964.00	48.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	481,254.80	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,582,161.63	32,824,964.00	45.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,974,620.51	32,824,964.00	36.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	1,791,116.51	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,791,116.51	0.00	-100.0%
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	18,547,416.87	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,547,416.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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)			(16,756,300.36)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	6,161,423.93	80,993,672.00	1214.5%
4) Other Local Revenue		8600-8799	2,218,530.90	2,840,361.00	28.0%
5) TOTAL, REVENUES			8,379,954.83	83,834,033.00	900.4%
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		23,974,620.51	32,824,964.00	36.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,974,620.51	32,824,964.00	36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,594,665.68)	51,009,069.00	-427.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,791,116.51	0.00	-100.0%
b) Transfers Out		7600-7629	18,547,416.87	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,756,300.36)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,350,966.04)	51,009,069.00	-257.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	140,219,839.93	107,521,793.13	-23.3%
b) Audit Adjustments		9793	(347,080.76)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			139,872,759.17	107,521,793.13	-23.1%
d) Other Restatements		9795	0.00	11,531,666.87	New
e) Adjusted Beginning Balance (F1c + F1d)			139,872,759.17	119,053,460.00	-14.9%
2) Ending Balance, June 30 (E + F1e)			107,521,793.13	170,062,529.00	58.2%
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			107,521,793.13	170,062,529.00	58.2%
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 Unaudited Actuals	2020-21 Budget
7710	State School Facilities Projects	107,521,793.13	170,062,529.00
Total, Restricted Balance		<u>107,521,793.13</u>	<u>170,062,529.00</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,591,704.00	5,201,754.00	100.7%
3) Other State Revenue		8300-8599	2,171,452.92	1,734,840.00	-20.1%
4) Other Local Revenue		8600-8799	48,456,089.95	50,818,000.00	4.9%
5) TOTAL, REVENUES			53,219,246.87	57,754,594.00	8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,655,212.41	211,864.00	-96.3%
3) Employee Benefits		3000-3999	3,207,972.51	96,009.00	-97.0%
4) Books and Supplies		4000-4999	650,514.18	221,936.00	-65.9%
5) Services and Other Operating Expenditures		5000-5999	2,438,931.06	1,885,642.00	-22.7%
6) Capital Outlay		6000-6999	8,305,360.06	29,056,505.00	249.9%
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			20,257,990.22	31,471,956.00	55.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,961,256.65	26,282,638.00	-20.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,982.15	0.00	-100.0%
b) Transfers Out		7600-7629	22,848,186.03	20,002,500.00	-12.5%
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			(22,750,203.88)	(20,002,500.00)	-12.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,211,052.77	6,280,138.00	-38.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,274,236.14	173,485,288.91	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,274,236.14	173,485,288.91	6.3%
d) Other Restatements		9795	0.00	(2,480,934.65)	New
e) Adjusted Beginning Balance (F1c + F1d)			163,274,236.14	171,004,354.26	4.7%
2) Ending Balance, June 30 (E + F1e)			173,485,288.91	177,284,492.26	2.2%
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			171,065,889.81	174,860,717.00	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,419,399.10	2,423,775.26	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	175,694,994.23		
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	320,139.17		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	540,026.35		
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			176,555,159.75		
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	1,226,716.84		
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	1,843,154.00		
6) TOTAL, LIABILITIES			3,069,870.84		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			173,485,288.91		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	2,591,704.00	5,201,754.00	100.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,591,704.00	5,201,754.00	100.7%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,171,452.92	1,734,840.00	-20.1%
TOTAL, OTHER STATE REVENUE			2,171,452.92	1,734,840.00	-20.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	38,757,705.53	36,635,000.00	-5.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,864,100.19	2,702,500.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,834,284.23	11,480,500.00	68.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,456,089.95	50,818,000.00	4.9%
TOTAL, REVENUES			53,219,246.87	57,754,594.00	8.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,161,894.40	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	100,787.08	100,217.00	-0.6%
Clerical, Technical and Office Salaries		2400	392,530.93	111,647.00	-71.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,655,212.41	211,864.00	-96.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	964,797.81	43,861.00	-95.5%
OASDI/Medicare/Alternative		3301-3302	466,136.19	16,218.00	-96.5%
Health and Welfare Benefits		3401-3402	1,185,057.80	23,726.00	-98.0%
Unemployment Insurance		3501-3502	3,056.68	132.00	-95.7%
Workers' Compensation		3601-3602	176,144.84	3,924.00	-97.8%
OPEB, Allocated		3701-3702	375,023.00	8,148.00	-97.8%
OPEB, Active Employees		3751-3752	37,756.19	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,207,972.51	96,009.00	-97.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	650,514.18	221,936.00	-65.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			650,514.18	221,936.00	-65.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	93,673.53	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,194.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	176,896.02	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,158,167.51	1,885,642.00	-12.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,438,931.06	1,885,642.00	-22.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	542,622.52	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,415,050.16	29,056,505.00	291.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	347,687.38	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,305,360.06	29,056,505.00	249.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,257,990.22	31,471,956.00	55.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	97,982.15	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,982.15	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	20,000,000.00	20,000,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	659,567.13	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	2,188,618.90	2,500.00	-99.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,848,186.03	20,002,500.00	-12.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,750,203.88)	(20,002,500.00)	-12.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,591,704.00	5,201,754.00	100.7%
3) Other State Revenue		8300-8599	2,171,452.92	1,734,840.00	-20.1%
4) Other Local Revenue		8600-8799	48,456,089.95	50,818,000.00	4.9%
5) TOTAL, REVENUES			53,219,246.87	57,754,594.00	8.5%
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		20,257,990.22	31,471,956.00	55.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,257,990.22	31,471,956.00	55.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			32,961,256.65	26,282,638.00	-20.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,982.15	0.00	-100.0%
b) Transfers Out		7600-7629	22,848,186.03	20,002,500.00	-12.5%
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			(22,750,203.88)	(20,002,500.00)	-12.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,211,052.77	6,280,138.00	-38.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,274,236.14	173,485,288.91	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,274,236.14	173,485,288.91	6.3%
d) Other Restatements		9795	0.00	(2,480,934.65)	New
e) Adjusted Beginning Balance (F1c + F1d)			163,274,236.14	171,004,354.26	4.7%
2) Ending Balance, June 30 (E + F1e)			173,485,288.91	177,284,492.26	2.2%
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			171,065,889.81	174,860,717.00	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,419,399.10	2,423,775.26	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5650	FEMA Public Assistance Funds	1,601,466.26	1,490,300.00
7810	Other Restricted State	2,981,082.94	3,281,543.00
9010	Other Restricted Local	166,483,340.61	170,088,874.00
Total, Restricted Balance		171,065,889.81	174,860,717.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,290,395.52	0.00	-100.0%
3) Other State Revenue		8300-8599	3,458,835.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	947,444,941.38	897,937,046.00	-5.2%
5) TOTAL, REVENUES			1,020,194,171.90	897,937,046.00	-12.0%
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	921,729,092.58	897,937,046.00	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			921,729,092.58	897,937,046.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,465,079.32	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	121,653,061.20	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			121,653,061.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			220,118,140.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	849,157,974.99	1,069,276,115.51	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			849,157,974.99	1,069,276,115.51	25.9%
d) Other Restatements		9795	0.00	(303,738,208.51)	New
e) Adjusted Beginning Balance (F1c + F1d)			849,157,974.99	765,537,907.00	-9.8%
2) Ending Balance, June 30 (E + F1e)			1,069,276,115.51	765,537,907.00	-28.4%
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			1,069,276,115.51	765,537,907.00	-28.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	954,545,199.60		
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	88,260,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	94,543,871.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,137,349,070.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	26,470,915.91		
2) TOTAL, DEFERRED OUTFLOWS			26,470,915.91		
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	94,543,871.34		
2) TOTAL, DEFERRED INFLOWS			94,543,871.34		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,069,276,115.51		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	69,290,395.52	0.00	-100.0%
TOTAL, FEDERAL REVENUE			69,290,395.52	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,458,835.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,458,835.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	860,726,222.00	837,766,991.00	-2.7%
Unsecured Roll		8612	32,493,962.00	30,819,214.00	-5.2%
Prior Years' Taxes		8613	15,530,208.00	13,252,663.00	-14.7%
Supplemental Taxes		8614	27,348,092.00	13,393,311.00	-51.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	2,698,994.00	0.00	-100.0%
Interest		8660	8,635,708.00	2,704,867.00	-68.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,755.38	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			947,444,941.38	897,937,046.00	-5.2%
TOTAL, REVENUES			1,020,194,171.90	897,937,046.00	-12.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	425,380,000.00	372,479,037.00	-12.4%
Bond Interest and Other Service Charges		7434	496,349,092.58	525,458,009.00	5.9%
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)			921,729,092.58	897,937,046.00	-2.6%
TOTAL, EXPENDITURES			921,729,092.58	897,937,046.00	-2.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	121,653,061.20	0.00	-100.0%
(c) TOTAL, SOURCES			121,653,061.20	0.00	-100.0%
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)			121,653,061.20	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,290,395.52	0.00	-100.0%
3) Other State Revenue		8300-8599	3,458,835.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	947,444,941.38	897,937,046.00	-5.2%
5) TOTAL, REVENUES			1,020,194,171.90	897,937,046.00	-12.0%
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	921,729,092.58	897,937,046.00	-2.6%
10) TOTAL, EXPENDITURES			921,729,092.58	897,937,046.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			98,465,079.32	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	121,653,061.20	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			121,653,061.20	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			220,118,140.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	849,157,974.99	1,069,276,115.51	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			849,157,974.99	1,069,276,115.51	25.9%
d) Other Restatements		9795	0.00	(303,738,208.51)	New
e) Adjusted Beginning Balance (F1c + F1d)			849,157,974.99	765,537,907.00	-9.8%
2) Ending Balance, June 30 (E + F1e)			1,069,276,115.51	765,537,907.00	-28.4%
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			1,069,276,115.51	765,537,907.00	-28.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	1,069,276,115.51	765,537,907.00
Total, Restricted Balance		<u>1,069,276,115.51</u>	<u>765,537,907.00</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	6,974.18	0.00	-100.0%
5) TOTAL, REVENUES			6,974.18	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	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)			6,974.18	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,974.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	409,339.44	416,313.62	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,339.44	416,313.62	1.7%
d) Other Restatements		9795	0.00	(923.62)	New
e) Adjusted Beginning Balance (F1c + F1d)			409,339.44	415,390.00	1.5%
2) Ending Balance, June 30 (E + F1e)			416,313.62	415,390.00	-0.2%
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			416,313.62	415,390.00	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	415,077.11		
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	1,236.51		
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			416,313.62		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			416,313.62		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,974.18	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%
TOTAL, OTHER LOCAL REVENUE			6,974.18	0.00	-100.0%
TOTAL, REVENUES			6,974.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	6,974.18	0.00	-100.0%
5) TOTAL, REVENUES			6,974.18	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		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)			6,974.18	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,974.18	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	409,339.44	416,313.62	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,339.44	416,313.62	1.7%
d) Other Restatements		9795	0.00	(923.62)	New
e) Adjusted Beginning Balance (F1c + F1d)			409,339.44	415,390.00	1.5%
2) Ending Balance, June 30 (E + F1e)			416,313.62	415,390.00	-0.2%
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			416,313.62	415,390.00	-0.2%
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 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	416,313.62	415,390.00
Total, Restricted Balance		<u>416,313.62</u>	<u>415,390.00</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	579,218.33	578,068.00	-0.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750,739.20	548,500.00	-26.9%
5) TOTAL, REVENUES			1,329,957.53	1,126,568.00	-15.3%
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	24,420,787.34	18,986,217.00	-22.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,420,787.34	18,986,217.00	-22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,090,829.81)	(17,859,649.00)	-22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,253,205.78	18,402,056.00	-24.1%
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			24,253,205.78	18,402,056.00	-24.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,162,375.97	542,407.00	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,570,952.91	34,733,328.88	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,570,952.91	34,733,328.88	3.5%
d) Other Restatements		9795	0.00	(68,643.88)	New
e) Adjusted Beginning Balance (F1c + F1d)			33,570,952.91	34,664,685.00	3.3%
2) Ending Balance, June 30 (E + F1e)			34,733,328.88	35,207,092.00	1.4%
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			34,733,328.88	35,207,092.00	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,052,698.92		
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	31,671,237.17		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,392.79		
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			34,733,328.88		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			34,733,328.88		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	579,218.33	578,068.00	-0.2%
TOTAL, FEDERAL REVENUE			579,218.33	578,068.00	-0.2%
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					
Interest		8660	750,739.20	548,500.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750,739.20	548,500.00	-26.9%
TOTAL, REVENUES			1,329,957.53	1,126,568.00	-15.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	8,305,787.34	8,623,599.00	3.8%
Other Debt Service - Principal		7439	16,115,000.00	10,362,618.00	-35.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,420,787.34	18,986,217.00	-22.3%
TOTAL, EXPENDITURES			24,420,787.34	18,986,217.00	-22.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	24,253,205.78	18,402,056.00	-24.1%
(a) TOTAL, INTERFUND TRANSFERS IN			24,253,205.78	18,402,056.00	-24.1%
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%
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)			24,253,205.78	18,402,056.00	-24.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	579,218.33	578,068.00	-0.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750,739.20	548,500.00	-26.9%
5) TOTAL, REVENUES			1,329,957.53	1,126,568.00	-15.3%
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	24,420,787.34	18,986,217.00	-22.3%
10) TOTAL, EXPENDITURES			24,420,787.34	18,986,217.00	-22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(23,090,829.81)	(17,859,649.00)	-22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,253,205.78	18,402,056.00	-24.1%
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			24,253,205.78	18,402,056.00	-24.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,162,375.97	542,407.00	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,570,952.91	34,733,328.88	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,570,952.91	34,733,328.88	3.5%
d) Other Restatements		9795	0.00	(68,643.88)	New
e) Adjusted Beginning Balance (F1c + F1d)			33,570,952.91	34,664,685.00	3.3%
2) Ending Balance, June 30 (E + F1e)			34,733,328.88	35,207,092.00	1.4%
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			34,733,328.88	35,207,092.00	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	34,733,328.88	35,207,092.00
Total, Restricted Balance		<u>34,733,328.88</u>	<u>35,207,092.00</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	1,301,683,522.78	1,255,193,751.00	-3.6%
5) TOTAL, REVENUES			1,301,683,522.78	1,255,193,751.00	-3.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	176,267.45	189,314.00	7.4%
2) Classified Salaries		2000-2999	5,252,412.10	5,884,587.00	12.0%
3) Employee Benefits		3000-3999	(5,929,601.92)	3,060,777.00	-151.6%
4) Books and Supplies		4000-4999	269,952.57	2,152,379.00	697.3%
5) Services and Other Operating Expenses		5000-5999	1,265,685,472.89	1,290,509,025.00	2.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,265,454,503.09	1,301,796,082.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			36,229,019.69	(46,602,331.00)	-228.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	225,000,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(225,000,000.00)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			36,229,019.69	(271,602,331.00)	-849.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	438,729,769.59	474,958,789.28	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			438,729,769.59	474,958,789.28	8.3%
d) Other Restatements		9795	0.00	(8,392,424.72)	New
e) Adjusted Beginning Net Position (F1c + F1d)			438,729,769.59	466,566,364.56	6.3%
2) Ending Net Position, June 30 (E + F1e)			474,958,789.28	194,964,033.56	-59.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	474,958,789.28	194,964,033.56	-59.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,084,981,399.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	41,644,801.65		
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	52,220,073.76		
8) Other Current Assets		9340	3,035,279.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,184,881,553.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	3,171,500.05		
2) TOTAL, DEFERRED OUTFLOWS			3,171,500.05		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	82,913,781.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	10,867,858.92		
b) Total/Net OPEB Liability		9664	10,359,431.18		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	603,002,485.00		
7) TOTAL, LIABILITIES			707,143,556.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	5,950,707.91		
2) TOTAL, DEFERRED INFLOWS			5,950,707.91		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			474,958,789.28		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,342,973.04	11,215,600.00	-38.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,283,114,107.03	1,243,978,151.00	-3.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	226,442.71	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,301,683,522.78	1,255,193,751.00	-3.6%
TOTAL, REVENUES			1,301,683,522.78	1,255,193,751.00	-3.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	176,267.45	189,314.00	7.4%
TOTAL, CERTIFICATED SALARIES			176,267.45	189,314.00	7.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,324,515.48	1,700,111.00	28.4%
Clerical, Technical and Office Salaries		2400	3,927,896.62	4,169,379.00	6.1%
Other Classified Salaries		2900	0.00	15,097.00	New
TOTAL, CLASSIFIED SALARIES			5,252,412.10	5,884,587.00	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,975.36	30,575.00	-1.3%
PERS		3201-3202	(698,614.13)	1,215,040.00	-273.9%
OASDI/Medicare/Alternative		3301-3302	403,148.26	452,631.00	12.3%
Health and Welfare Benefits		3401-3402	1,040,292.89	931,577.00	-10.5%
Unemployment Insurance		3501-3502	2,878.57	3,690.00	28.2%
Workers' Compensation		3601-3602	180,214.82	112,414.00	-37.6%
OPEB, Allocated		3701-3702	2,021.65	314,850.00	15473.9%
OPEB, Active Employees		3751-3752	(6,890,519.34)	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			(5,929,601.92)	3,060,777.00	-151.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	269,331.71	2,150,879.00	698.6%
Noncapitalized Equipment		4400	620.86	1,500.00	141.6%
TOTAL, BOOKS AND SUPPLIES			269,952.57	2,152,379.00	697.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,855.81	8,214.00	187.6%
Dues and Memberships		5300	3,612.69	2,150.00	-40.5%
Insurance		5400-5450	10,571,303.16	12,500,000.00	18.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,172.85	5,500.00	368.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,254,800,006.21	1,277,545,157.00	1.8%
Communications		5900	306,522.17	448,004.00	46.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,265,685,472.89	1,290,509,025.00	2.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,265,454,503.09	1,301,796,082.00	2.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	225,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	225,000,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(225,000,000.00)	New

Description	Function Codes	Object Codes	2019-20 Unaudited 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	1,301,683,522.78	1,255,193,751.00	-3.6%
5) TOTAL, REVENUES			1,301,683,522.78	1,255,193,751.00	-3.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,265,454,503.09	1,301,796,082.00	2.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,265,454,503.09	1,301,796,082.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,229,019.69	(46,602,331.00)	-228.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	225,000,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(225,000,000.00)	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			36,229,019.69	(271,602,331.00)	-849.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	438,729,769.59	474,958,789.28	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			438,729,769.59	474,958,789.28	8.3%
d) Other Restatements		9795	0.00	(8,392,424.72)	New
e) Adjusted Beginning Net Position (F1c + F1d)			438,729,769.59	466,566,364.56	6.3%
2) Ending Net Position, June 30 (E + F1e)			474,958,789.28	194,964,033.56	-59.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	474,958,789.28	194,964,033.56	-59.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	14,712,711.63	0.00	-100.0%
5) TOTAL, REVENUES			14,712,711.63	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	354,269.43	350,000.00	-1.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			354,269.43	350,000.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,358,442.20	(350,000.00)	-102.4%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,358,442.20	(350,000.00)	-102.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	411,629,943.90	425,988,386.10	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,629,943.90	425,988,386.10	3.5%
d) Other Restatements		9795	0.00	(37,515,581.10)	New
e) Adjusted Beginning Net Position (F1c + F1d)			411,629,943.90	388,472,805.00	-5.6%
2) Ending Net Position, June 30 (E + F1e)			425,988,386.10	388,122,805.00	-8.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	425,988,386.10	388,122,805.00	-8.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	425,988,386.10		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			425,988,386.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			425,988,386.10		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,712,711.63	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,712,711.63	0.00	-100.0%
TOTAL, REVENUES			14,712,711.63	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	354,269.43	350,000.00	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			354,269.43	350,000.00	-1.2%
TOTAL, EXPENSES			354,269.43	350,000.00	-1.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
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%
(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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	14,712,711.63	0.00	-100.0%
5) TOTAL, REVENUES			14,712,711.63	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		354,269.43	350,000.00	-1.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			354,269.43	350,000.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,358,442.20	(350,000.00)	-102.4%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,358,442.20	(350,000.00)	-102.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	411,629,943.90	425,988,386.10	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,629,943.90	425,988,386.10	3.5%
d) Other Restatements		9795	0.00	(37,515,581.10)	New
e) Adjusted Beginning Net Position (F1c + F1d)			411,629,943.90	388,472,805.00	-5.6%
2) Ending Net Position, June 30 (E + F1e)			425,988,386.10	388,122,805.00	-8.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	425,988,386.10	388,122,805.00	-8.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	425,988,386.10	388,122,805.00
Total, Restricted Net Position		<u>425,988,386.10</u>	<u>388,122,805.00</u>

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	413,132.80	413,503.91	413,503.91	401,702.64	401,374.53	405,792.37
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)	413,132.80	413,503.91	413,503.91	401,702.64	401,374.53	405,792.37
5. District Funded County Program ADA						
a. County Community Schools	72.38	72.38	72.38	61.49	61.49	61.49
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	274.81	274.81	274.81	283.30	283.30	283.30
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)	347.19	347.19	347.19	344.79	344.79	344.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	413,479.99	413,851.10	413,851.10	402,047.43	401,719.32	406,137.16
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	40,940.43	40,940.45	40,940.43	40,469.38	40,437.06	40,469.38
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	40,940.43	40,940.45	40,940.43	40,469.38	40,437.06	40,469.38
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	40,940.43	40,940.45	40,940.43	40,469.38	40,437.06	40,469.38

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,099,628,857.19		3,099,628,857.19	493,562.43		3,100,122,419.62
Work in Progress	1,266,968,945.56	24,641,291.23	1,291,610,236.79	932,700,741.71	602,965,942.12	1,621,345,036.38
Total capital assets not being depreciated	4,366,597,802.75	24,641,291.23	4,391,239,093.98	933,194,304.14	602,965,942.12	4,721,467,456.00
Capital assets being depreciated:						
Land Improvements	701,268,931.70	84,534.62	701,353,466.32	62,348,773.38		763,702,239.70
Buildings	16,152,938,786.18	3,993,255.98	16,156,932,042.16	512,820,639.96		16,669,752,682.12
Equipment	2,225,845,168.94	22,650,425.77	2,248,495,594.71	34,515,616.01	4,084,134.20	2,278,927,076.52
Total capital assets being depreciated	19,080,052,886.82	26,728,216.37	19,106,781,103.19	609,685,029.35	4,084,134.20	19,712,381,998.34
Accumulated Depreciation for:						
Land Improvements	(462,054,863.21)	86,797.89	(461,968,065.32)	(23,896,700.56)		(485,864,765.88)
Buildings	(6,580,737,970.65)	429,521.65	(6,580,308,449.00)	(497,486,976.37)		(7,077,795,425.37)
Equipment	(1,927,771,585.95)	(6,610,410.74)	(1,934,381,996.69)	(79,274,238.79)	(4,044,608.75)	(2,009,611,626.73)
Total accumulated depreciation	(8,970,564,419.81)	(6,094,091.20)	(8,976,658,511.01)	(600,657,915.72)	(4,044,608.75)	(9,573,271,817.98)
Total capital assets being depreciated, net	10,109,488,467.01	20,634,125.17	10,130,122,592.18	9,027,113.63	39,525.45	10,139,110,180.36
Governmental activity capital assets, net	14,476,086,269.76	45,275,416.40	14,521,361,686.16	942,221,417.77	603,005,467.57	14,860,577,636.36
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	2,999,269,031.36	301	5,258,445.07	303	2,994,010,586.29	305	67,973,597.22		307	2,926,036,989.07	309
2000 - Classified Salaries	1,077,031,753.63	311	18,621,680.76	313	1,058,410,072.87	315	119,820,431.26		317	938,589,641.61	319
3000 - Employee Benefits	2,300,824,074.00	321	19,256,001.69	323	2,281,568,072.31	325	91,053,637.48		327	2,190,514,434.83	329
4000 - Books, Supplies Equip Replace. (6500)	267,032,855.00	331	7,730,852.10	333	259,302,002.90	335	35,948,181.65		337	223,353,821.25	339
5000 - Services... & 7300 - Indirect Costs	900,768,230.89	341	46,986,306.58	343	853,781,924.31	345	316,757,168.82		347	537,024,755.49	349
TOTAL					7,447,072,658.68	365			TOTAL	6,815,519,642.25	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	2,175,655,767.74 375
2. Salaries of Instructional Aides Per EC 41011.		2100	254,464,813.10 380
3. STRS.		3101 & 3102	625,549,297.68 382
4. PERS.		3201 & 3202	66,813,161.89 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	54,368,936.34 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	473,622,896.28 385
7. Unemployment Insurance.		3501 & 3502	1,586,004.56 390
8. Workers' Compensation Insurance.		3601 & 3602	67,550,722.33 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	122,701,386.03 393
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3,842,312,985.95 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			316,309.92
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			5,015,534.46 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			3,836,981,141.57 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.30%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.30%
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).	6,815,519,642.25
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	10,891,317,718.45		10,891,317,718.45	1,064,831,255.55	547,952,766.15	11,408,196,207.85	665,466,033.15
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	185,554,146.40		185,554,146.40	34,013.80	17,157,830.00	168,430,330.20	27,670,971.80
Capital Leases Payable	499,500.89		499,500.89	0.00	313,259.82	186,241.07	93,497.63
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	647,759,249.86		647,759,249.86	410,552,166.31	379,646,297.41	678,665,118.76	186,507,754.00
Net Pension Liability	6,996,258,418.47		6,996,258,418.47	2,589,020,713.08	2,258,982,068.11	7,326,297,063.44	
Total/Net OPEB Liability	11,180,798,500.00		11,180,798,500.00	841,521,491.00	3,444,167,680.00	8,578,152,311.00	
Compensated Absences Payable	77,117,340.70		77,117,340.70	81,529,579.27	68,563,579.14	90,083,340.83	1,517,663.04
Governmental activities long-term liabilities	29,979,304,874.77	0.00	29,979,304,874.77	4,987,489,219.01	6,716,783,480.63	28,250,010,613.15	881,255,919.62
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,720,582,375.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	744,987,638.53
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	6,475,327.24
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	51,094,399.28
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	325,715.07
4. Other Transfers Out	All	9200	7200-7299	997,290.37
5. Interfund Transfers Out	All	9300	7600-7629	50,804,964.16
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,130,695.99
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	230,563.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				113,058,955.11
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,862,535,781.68

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		454,791.55
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,089.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,644,238,414.64	14,652.16
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,644,238,414.64	14,652.16
B. Required effort (Line A.2 times 90%)	5,979,814,573.18	13,186.94
C. Current year expenditures (Line I.E and Line II.B)	6,862,535,781.68	15,089.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2018-19 Actual			2019-20 Actual		
(2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,704,878,146.78		3,704,878,146.78			3,872,524,809.14
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	451,496.63		451,496.63			454,420.42
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2019-20 P2 Report			2020-21 P2 Estimate		
(2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	413,479.99		413,479.99	402,047.43		402,047.43
2. Total Charter Schools ADA (Form A, Line C9)	40,940.43		40,940.43	40,469.38		40,469.38
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			454,420.42			442,516.81
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,684,087.49		6,684,087.49	6,684,087.00		6,684,087.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	9,999,458.37		9,999,458.37	9,969,906.00		9,969,906.00
4. Secured Roll Taxes (Object 8041)	1,256,867,486.17		1,256,867,486.17	1,248,101,603.00		1,248,101,603.00
5. Unsecured Roll Taxes (Object 8042)	42,949,206.20		42,949,206.20	42,949,206.00		42,949,206.00
6. Prior Years' Taxes (Object 8043)	25,444,690.94		25,444,690.94	29,286,732.00		29,286,732.00
7. Supplemental Taxes (Object 8044)	30,601,146.55		30,601,146.55	32,340,043.00		32,340,043.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	216,281,009.67		216,281,009.67	289,707,151.00		289,707,151.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	581,992.03		581,992.03	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	89,902,320.31		89,902,320.31	94,938,995.00		94,938,995.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,679,311,397.73	0.00	1,679,311,397.73	1,753,977,723.00	0.00	1,753,977,723.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,679,311,397.73	0.00	1,679,311,397.73	1,753,977,723.00	0.00	1,753,977,723.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			63,806,414.00			64,054,751.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			63,806,414.00			64,054,751.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,262,300,304.00		4,262,300,304.00	4,122,202,673.00		4,122,202,673.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,158,381.67		1,158,381.67	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,263,458,685.67	0.00	4,263,458,685.67	4,122,202,673.00	0.00	4,122,202,673.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,587,158,893.40		7,587,158,893.40	8,212,119,752.00		8,212,119,752.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	35,373,198.28		35,373,198.28	19,457,873.00		19,457,873.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,704,878,146.78			3,872,524,809.14
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0065			0.9738
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,872,524,809.14			3,911,725,370.93
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,679,311,397.73			1,753,977,723.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			54,530,450.40			53,102,017.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,257,019,825.41			2,221,802,398.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,257,019,825.41			2,221,802,398.93
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			18,438,105.96			9,442,623.88
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,697,749,503.69			1,763,420,346.88
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,238,581,719.45			2,212,359,775.05
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,697,749,503.69			
b. State Subventions (Line D8)			2,238,581,719.45			
c. Less: Excluded Appropriations (Line C23)			63,806,414.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,872,524,809.14			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 210,373,563.34
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 4,029,445.88
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

See attached

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,158,143,492.60

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.48%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 1,885,906.67
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	240,355,519.65
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	58,824,725.37
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	1,131,047.72
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	26,136,216.77
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	234,020.81
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	1,885,906.67
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	328,567,436.99
9. Carry-Forward Adjustment (Part IV, Line F)	31,348,211.84
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	359,915,648.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,086,681,330.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,098,983,178.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	673,673,672.02
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	93,598,973.44
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,475,327.24
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	311,888.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	100,200,304.68
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,550,458.92
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,586,871.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	724,904,494.87
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	6,492,216.93
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	1,885,906.67
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	116,786,775.70
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	157,754,224.31
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	183,722,915.81
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,258,836,725.11

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 4.53%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 4.96%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>328,567,436.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>5,474,266.29</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.17%) times Part III, Line B19); zero if negative	<u>31,348,211.84</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.17%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>31,348,211.84</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>31,348,211.84</u>

Approved indirect cost rate: 4.17%
Highest rate used in any program: 4.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	333,346,002.95	13,218,217.53	3.97%
01	3025	539,692.34	22,511.49	4.17%
01	3060	729,185.52	30,407.12	4.17%
01	3061	114,804.01	4,787.26	4.17%
01	3110	28,297.55	1,179.99	4.17%
01	3180	7,237,710.84	302,132.21	4.17%
01	3182	5,573,687.69	232,422.59	4.17%
01	3220	55,977,987.07	2,334,282.06	4.17%
01	3310	36,045,106.43	1,503,080.94	4.17%
01	3311	1,416,590.57	59,071.82	4.17%
01	3315	6,214,859.75	259,156.85	4.17%
01	3320	(0.50)	(0.02)	4.00%
01	3326	95,997.00	4,003.12	4.17%
01	3327	388,846.34	16,214.89	4.17%
01	3345	39,236.29	1,636.20	4.17%
01	3385	1,130,950.37	47,160.99	4.17%
01	3395	18,273.68	762.05	4.17%
01	3410	1,378,913.42	57,500.95	4.17%
01	3550	4,933,052.03	205,889.96	4.17%
01	4035	22,008,603.07	917,761.12	4.17%
01	4124	4,263,600.79	141,648.58	3.32%
01	4127	14,898,402.48	575,667.45	3.86%
01	4201	2,248,417.74	93,759.79	4.17%
01	4203	10,922,757.55	218,195.63	2.00%
01	4510	109,248.88	4,555.68	4.17%
01	5630	232,967.03	9,714.83	4.17%
01	5652	295.49	12.33	4.17%
01	5810	15,825,896.01	315,805.51	2.00%
01	6010	52,850,057.79	2,018,293.80	3.82%
01	6011	352,096.55	14,682.33	4.17%
01	6230	630,653.73	26,298.26	4.17%
01	6385	697,107.10	29,069.18	4.17%
01	6386	175,994.28	7,338.89	4.17%
01	6387	4,780,415.25	199,343.32	4.17%
01	6388	242,978.82	10,132.20	4.17%
01	6500	1,037,892,200.84	43,280,104.78	4.17%
01	6510	3,084,682.22	128,631.25	4.17%
01	6512	31,263,163.57	1,303,673.92	4.17%
01	6515	92,370.16	3,851.85	4.17%
01	6520	567,623.11	23,669.68	4.17%
01	6690	422,709.86	17,627.54	4.17%
01	6695	226,420.55	9,442.12	4.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7085	560,871.96	23,388.36	4.17%
01	7220	1,611,194.69	67,186.37	4.17%
01	7311	353,600.66	14,745.34	4.17%
01	7370	156,157.57	6,511.77	4.17%
01	7510	4,188,071.63	174,642.09	4.17%
01	7810	4,485,049.41	178,931.55	3.99%
01	8150	214,672,677.25	7,084,198.35	3.30%
01	9010	13,748,050.22	197,401.17	1.44%
11	5810	157,127.77	6,552.23	4.17%
11	6371	659,394.25	27,496.74	4.17%
11	6391	93,904,485.05	3,915,817.03	4.17%
11	7810	61,041.98	2,441.68	4.00%
11	9010	97,916.97	4,083.03	4.17%
12	5025	2,631,030.65	109,714.35	4.17%
12	5810	81,117.00	3,382.58	4.17%
12	6052	35,998.87	1,501.14	4.17%
12	6105	153,748,632.15	6,413,231.65	4.17%
12	7810	47,094.58	1,963.30	4.17%
12	9010	533,946.42	22,265.59	4.17%
13	5310	234,528,686.81	8,870,640.01	3.78%
13	5320	38,432,197.53	1,602,622.64	4.17%
13	5330	45,286,095.66	1,888,430.19	4.17%
13	5335	6,148,816.59	256,405.65	4.17%
13	5340	2,308,729.14	96,274.01	4.17%

2019-20 Unaudited Actuals

Indirect Cost Rate Worksheet

Contracted General Administrative Positions Not Paid Through Payroll

Total	TITLE	FTE	DUTIES
8,596.02	Database Specialist, Level III	1.0	School Top N Website Dashboard and Reporting
39,375.00	Welligent System Architect	1.0	Welligent System Architect Services
69,086.00	Sr .NET Developer	1.0	Benefits Open Enrollment
2,720.00	JAVA Developer	1.0	PASSPort Parent Portal
126,060.00	Welligent Software Developer	1.0	Welligent CASEMIS to CALPADS Software Development
31,547.00	Other App Programmer Level III	1.0	HP Load Runner Performance Test Developer
96,379.50	.Net Developer Level II	1.0	Household Income Project
237,300.00	Project Manager, Level III	1.0	Adult SIS Replacement
130,900.00	Welligent Software Developer	1.0	Welligent Automated Translation Software Development Services
74,880.00	Senior Business Analyst	1.0	iSTAR Project
159,495.00	Project Manager, Level II	1.0	Adult SIS Replacement
30,525.00	Network Architect	1.0	IT Strategic Plan Update
45,108.80	Project Director, Level III	0.2	MiSIS/Project Director
27,144.00	Project Director, Level III	0.1	MiSIS/Project Director
77,480.00	Project Director, Level III	0.3	MiSIS/Project Director
147,880.00	Project Manager Level III	1.0	Summer School Staff Application Project
124,800.00	Welligent Project Manager	1.0	Welligent Project Management
34,425.00	Welligent System Architech	1.0	Welligent System Architech Services
20,064.00	Sr. Net Developer Level II	1.0	Integrated Safe School Plan Project
124,200.00	Welligent Project Manager	1.0	Welligent Project Management
118,800.00	Welligent Software Developer	1.0	Welligent CALPADS Software Development
42,286.00	Other App Programmer Level III	0.5	HP Load Runner Performance Test Developer
86,304.00	.Net Developer Level II	1.0	CRM CASE Conversion Project
16,500.00	SAP App Business Analyst	1.0	Time Reporting App in Employee Self-Service
26,601.75	Sr. .Net Developer, Level III	1.0	Partnership Registry System
1,722,000.08	1-Chief Engineer, 1-Asst. Chief Engineer, 5-Certified Engr, 1-Non-Certified Engr.	8.0	Beaudry Building- Engineering Services
124,644.61	Independent Monitor	1.0	The Independent Monitor is responsible for determining whether LAUSD meets compliance with the Modified Consent Decree and special education law
124,044.12	Chief Analyst	1.0	Chief Analyst to the Independent Monitor, responsible for oversight of the Los Angeles Unified School District's special education program.
160,300.00	Research Director	1.0	Responsible for conducting the Office of Independent Monitor's study for monitoring the District's progress toward achieving the outcomes of the Modified Consent Decree.
4,029,445.88			

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	70,618,278.00		22,977,758.00	93,596,036.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		70,618,278.00	0.00	22,977,758.00	93,596,036.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	45,768,102.90			45,768,102.90
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	24,850,175.10			24,850,175.10
4. Books and Supplies	4000-4999	0.00		22,977,758.00	22,977,758.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		70,618,278.00	0.00	22,977,758.00	93,596,036.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	52,172,081.76	9,581,079.04	310,680,927.80	144,955,706.60	712,920,030.36	3,850,547.78	28,986,162.41
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	19,727.85	19,727.85	19,727.85	19,727.85	19,727.85	19,727.85	27,109.00
3100 Alternative Schools	10.00	10.00	10.00	10.00	10.00	10.00	
3200 Continuation Schools	176.00	176.00	176.00	176.00	176.00	176.00	
3300 Independent Study Centers	69.00	69.00	69.00	69.00	69.00	69.00	
3400 Opportunity Schools	35.00	35.00	35.00	35.00	35.00	35.00	
3550 Community Day Schools	49.00	49.00	49.00	49.00	49.00	49.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	0.50	0.50	0.50	0.50	0.50	0.50	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	5,113.12	5,113.12	5,113.12	5,113.12	5,064.12	5,064.12	11,194.00
6000 ROC/P	150.92	150.92	150.92	150.92	150.92	150.92	
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other	0.30	0.30	0.30	0.30	0.30	0.30	
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	25,331.69	25,331.69	25,331.69	25,331.69	25,282.69	25,282.69	38,303.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	7,624,635.00	0.00	7,624,635.00	413,636.19	8,038,271.19	
1110	Regular Education, K-12	3,917,455,250.11	982,738,041.36	4,900,193,291.47	265,835,318.08	5,166,028,609.55	
3100	Alternative Schools	101,691,903.89	487,748.56	102,179,652.45	5,543,242.64	107,722,895.09	
3200	Continuation Schools	36,568,821.11	8,584,374.68	45,153,195.79	2,449,559.32	47,602,755.11	
3300	Independent Study Centers	10,623,094.86	3,365,465.07	13,988,559.93	758,878.90	14,747,438.83	
3400	Opportunity Schools	7,355,297.63	1,707,119.96	9,062,417.59	491,635.84	9,554,053.43	
3550	Community Day Schools	12,785,071.76	2,389,967.95	15,175,039.71	823,245.38	15,998,285.09	
3700	Specialized Secondary Programs	166,389.57	0.00	166,389.57	9,026.63	175,416.20	
3800	Career Technical Education	11,357,744.60	24,387.43	11,382,132.03	617,480.27	11,999,612.30	
4110	Regular Education, Adult	6,199,372.00	0.00	6,199,372.00	336,315.72	6,535,687.72	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	1,363,446.00	0.00	1,363,446.00	73,966.90	1,437,412.90	
4760	Bilingual	130,762.71	0.00	130,762.71	7,093.87	137,856.58	
4850	Migrant Education	930,499.83	0.00	930,499.83	50,479.58	980,979.41	
5000-5999	Special Education	1,725,781,371.98	256,473,697.00	1,982,255,068.98	107,537,269.54	2,089,792,338.52	
6000	Regional Occupational Ctr/Prg (ROC/P)	24,351,712.20	7,361,101.30	31,712,813.50	1,720,419.05	33,433,232.55	
Other Goals							
7110	Nonagency - Educational	178,484.49	0.00	178,484.49	9,682.78	188,167.27	
7150	Nonagency - Other	11,250,095.16	14,632.46	11,264,727.62	611,111.09	11,875,838.71	
8100	Community Services	5,395,304.91	0.00	5,395,304.91	292,695.11	5,688,000.02	
8500	Child Care and Development Services	1,210,333.96	0.00	1,210,333.96	65,660.58	1,275,994.54	
Other Costs							
----	Food Services					48,871,368.13	48,871,368.13
----	Enterprise					311,888.00	311,888.00
----	Facilities Acquisition & Construction					71,235,940.26	71,235,940.26
----	Other Outgo					56,714,197.23	56,714,197.23
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	33,458,958.57		33,458,958.57
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(23,222,821.85)		(23,222,821.85)
----	Total General Fund and Charter Schools Funds Expenditures	5,882,419,591.77	1,263,146,535.77	7,145,566,127.54	397,882,854.19	177,133,393.62	7,720,582,375.35

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	5,998,212.00	160,860.00	0.00	1,147,035.00	0.00	0.00	0.00			318,528.00	0.00	7,624,635.00
1110	Regular Education, K-12	3,009,173,450.98	352,237,759.71	33,881,774.15	131,609,794.85	207,230,438.77	20,186,210.93	126,307,733.35			34,011,654.75	2,816,432.62	3,917,455,250.11
3100	Alternative Schools	3,069,101.86	25,919,213.94	0.00	127,114.20	158,782.24	69,507,815.11	2,151,398.88			758,477.66	0.00	101,691,903.89
3200	Continuation Schools	22,642,097.17	193,733.16	0.00	11,757,336.55	46,323.88	159,504.00	0.00			1,715,069.01	54,757.34	36,568,821.11
3300	Independent Study Centers	9,282,452.92	181,790.08	0.00	960,779.31	157,894.54	0.00	0.00			35,678.01	4,500.00	10,623,094.86
3400	Opportunity Schools	4,471,787.96	128,889.26	0.00	1,559,769.66	290,615.84	18,816.00	0.00			885,418.91	0.00	7,355,297.63
3550	Community Day Schools	7,172,875.33	310,795.68	0.00	2,665,431.02	2,599,946.78	35,512.00	0.00			510.95	0.00	12,785,071.76
3700	Specialized Secondary Programs	166,389.57	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	166,389.57
3800	Career Technical Education	7,259,060.89	3,965,006.95	3,263.07	7,662.59	79,056.33	0.00	0.00			43,694.77	0.00	11,357,744.60
4110	Regular Education, Adult	3,217,299.00	1,499,640.00	0.00	868,986.00	288,609.00	0.00	0.00			324,838.00	0.00	6,199,372.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	1,082,819.00	157,843.00	0.00	184.00	122,458.00	0.00	0.00			142.00	0.00	1,363,446.00
4760	Bilingual	106,863.57	1,860.22	17,171.17	4,867.75	0.00	0.00	0.00			0.00	0.00	130,762.71
4850	Migrant Education	442,076.62	9,048.56	2,023.54	308,490.06	165,029.23	0.00	0.00			3,831.82	0.00	930,499.83
5000-5999	Special Education	1,370,271,417.52	86,239,461.25	26,240,989.40	40,496,435.07	127,547,341.69	74,498,888.98	0.00			486,838.07	0.00	1,725,781,371.98
6000	ROC/P	21,388,837.27	600,800.62	122,606.68	2,227,009.04	0.00	0.00	0.00			12,458.59	0.00	24,351,712.20
Other Goals													
7110	Nonagency - Educational	159,046.18	13,835.67	0.00	3,285.28	1,273.27	0.00	0.00	0.00	0.00	1,044.09	0.00	178,484.49
7150	Nonagency - Other	288,757.74	2,909,872.17	0.00	115.00	7,052,903.01	0.00	906,353.36	0.00	87,532.14	4,561.74	0.00	11,250,095.16
8100	Community Services		0.00	0.00	0.00	47,986.75	0.00		5,347,318.16	0.00	0.00	0.00	5,395,304.91
8500	Child Care and Development Services	37,101.00	42,969.80	0.00	0.00	0.00	0.00		1,128,009.08	0.00	2,254.08	0.00	1,210,333.96
Total Direct Charged Costs		4,466,229,646.58	474,573,380.07	60,267,828.01	193,744,295.38	345,788,659.33	164,406,747.02	129,365,485.59	6,475,327.24	87,532.14	38,605,000.45	2,875,689.96	5,882,419,591.77

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	402,933,569.43	559,289,476.32	20,514,995.61	982,738,041.36
3100	Alternative Schools	204,246.06	283,502.50	0.00	487,748.56
3200	Continuation Schools	3,594,730.71	4,989,643.97	0.00	8,584,374.68
3300	Independent Study Centers	1,409,297.83	1,956,167.24	0.00	3,365,465.07
3400	Opportunity Schools	714,861.22	992,258.74	0.00	1,707,119.96
3550	Community Day Schools	1,000,805.71	1,389,162.24	0.00	2,389,967.95
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	10,212.30	14,175.13	0.00	24,387.43
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	104,433,462.98	143,569,067.22	8,471,166.80	256,473,697.00
6000	ROC/P	3,082,481.59	4,278,619.71	0.00	7,361,101.30
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	6,127.38	8,505.08	0.00	14,632.46
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		517,389,795.21	716,770,578.15	28,986,162.41	1,263,146,535.77

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	100,205,622.41
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,131,047.72
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	250,933,895.08
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	68,835,110.82
5	Total Central Administration Costs in General Fund and Charter Schools Funds	421,105,676.03
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,882,419,591.77
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,263,146,535.77
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	7,145,566,127.54
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	117,448,211.01
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	157,990,899.55
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	341,316,275.84
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	616,755,386.40
D. Total Direct Charged and Allocated Costs (B3 + C5)		7,762,321,513.94
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.42%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	48,871,368.13				48,871,368.13
Enterprise (Objects 1000-5999, 6400, and 6500)		311,888.00			311,888.00
Facilities Acquisition & Construction (Objects 1000-6500)			71,235,940.26		71,235,940.26
Other Outgo (Objects 1000-7999)				56,714,197.23	56,714,197.23
Total Other Costs	48,871,368.13	311,888.00	71,235,940.26	56,714,197.23	177,133,393.62

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	26,269,395.00	0.00	0.00	(23,222,821.85)				
Other Sources/Uses Detail					22,144,605.66	50,804,964.16	0.00	0.00
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							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,956,390.71	0.00				
Other Sources/Uses Detail					689,540.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	6,552,058.61	0.00				
Other Sources/Uses Detail					21,754,065.36	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(26,269,395.00)	12,714,372.50	0.00				
Other Sources/Uses Detail					1,022,839.40	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					161,002,504.00	133,533,079.33		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,094,241.15	10,104,528.62		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	11,925.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,791,116.51	18,547,416.87		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					97,982.15	22,848,186.03		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					24,253,205.78	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	26,269,395.00	(26,269,395.00)	23,222,821.82	(23,222,821.85)	235,850,100.01	235,850,100.01	0.00	0.00