

VALLEY HOME JOINT ELEMENTARY SCHOOL DISTRICT

Soar to Excellence on the Wings of Knowledge

2020/21 Budget Adoption

Presented on June 16, 2020

Prepared by Julie A Betschart Chief Business Official

<u>VALLEY HOME JOINT ELEMENTARY –</u> 2020-21 BUDGET DEVELOPMENT ASSUMPTIONS

₹EVENUE

LCFF calculated on approved enrollment projections

	2020/21	2021/22	2022/23
TOTAL	172	172	172

COLA and Augmentations used for LCFF Calculations based on FCMAT calculator

	2020/21	2021/22	2022/23
COLA & Augmentation	0.00%	2.48%	3.26%
Base Grant Proration Factor	-7.92%	-12.18%	-14.95%
Add-on Proration Factor	-10.00%	-10.00%	-10.00%

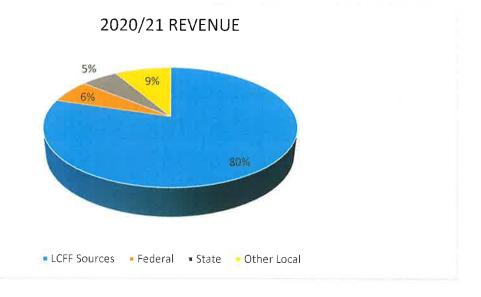
Federal programs remain flat

CARES Act funding (Res 3210) - \$30,557 2020/21 one-time funding

Mandated Block Grant in future years

SB117 (Res 7388) \$2,971 2019/20 one-time funding

After School Education and Safety (ASES) estimated 20% decrease



EXPENSES

Staffing Factors

- Certificated 3% Step/column
 - o 20/21 Additional teacher
- Classified 3% Step
- 20/21 Salary Schedule implementation

H/W rates – flat

STRS Rate based on SSC Dartboard -

20/21 from 18.40% to 16.15%;

21/22 from 18.10% to 16.02%

22/23 remain at 18.10%

PERS Rate based on SSC Dartboard -

20/21 from 22.80% to 20.70%;

21/22 from 24.90% to 22.84%

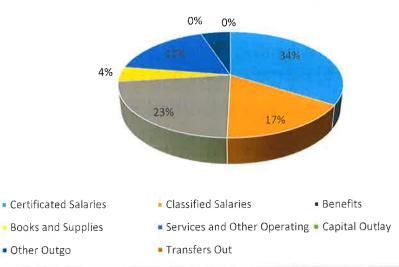
22/23 from 25.90% to 25.50%

Property/Liability - estimated to increase

Assume following restricted resources fully expended in 2019/20

- 5813 Small Rural School Achievement Grant
- 7311 Classified Professional Development Grant
- 7510 Low Performing Student Block Grant

2020/21 EXPENDITURES



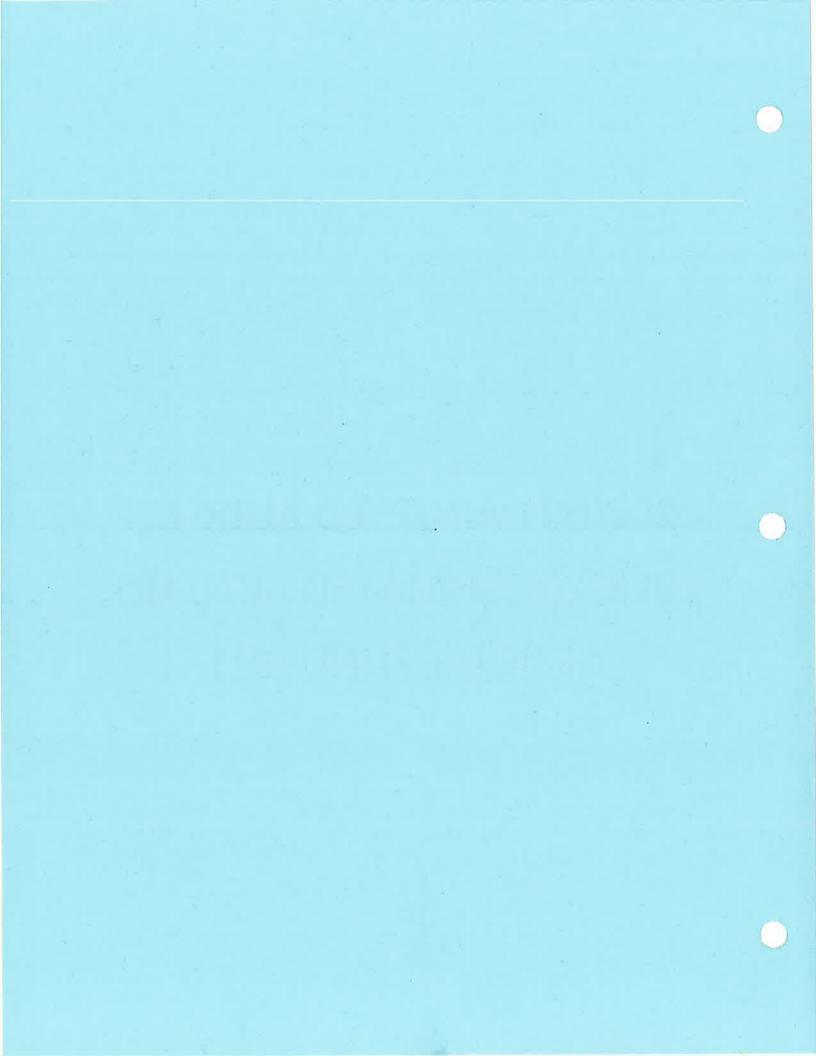
ASSIGNMENTS OF EFB

- Fund 01
 - Special Education \$100,000 20/21
- Fund 17
 - Special Education- \$35,802
 - o Curriculum \$16,300

VALLEY HOME JOINT ELEMENTARY SCHOOL DISTRICT 2020-21 FINANCIAL SUMMARY GENERAL FUND

UNAUDITED ACTUALS 2020-21 2020-21 2020-21	Projected R-Projected Total (G)	,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$.	9	Amount S S S S S S S S S S S S S S S S S S S
ESTIMATED ACTUALS 2020-21 2020-21	U-Projected Projected Total (G) (H) (I)			9	υ · · · · · · · · · · · · · · · · · · ·	Amount Amount S
SECOND INTERIM 2020-21 2020-21	U - Projected R-Projected Total (G) (H) (I)			9	o,	Amount
FIRST INTERIM 2020-21 2020-21 2020-21	U - Projected R-Projected Total (D) (E) (F)			9	· · · · · · · · · · · · · · · · · · ·	Amount
ADOPTED BUDGET 2020-21 2020-21 2020-21	U-Projected R-Projected Total (A) (B) (C)	\$ 1,500,093 \$ 24,995 \$ 1,525,088 \$ 31,403 \$ 74,566 \$ 105,969 \$ 13,300 \$ 151,180 \$ 164,480 \$ \$ (84,883) \$ 84,883 \$ \$ 1,459,913 \$ 455,721 \$ 1,915,634	\$ 625,538 \$ 27,292 \$ 652,630 \$ 324,228 \$ 112,206 \$ 315,753 \$ 324,228 \$ 112,206 \$ 315,753 \$ 46,300 \$ 38,763 \$ 468,465 \$ 243,352 \$ 89,694 \$ 333,046 \$ 27,900 \$ 69,553 \$ 97,453 \$ (5,986) \$ 5,986 \$ 5 \$ \$ 1,464,879 \$ 455,721 \$ 1,920,600	\$ (4,966) \$ - \$ (4,960)	\$ 669,602 \$ 7,284 \$ 676,886	
Account	Code	Revenues (8010-8099)	Expenditures: Certificated Salaries Classified Salaries (1000-1999) Classified Salaries (2000-2999) Books and Supplies Services, Other Operating Exp (5000-599) Other Outgo Other Outgo Direct Support/Indirect Costs (7100-7299) Debt Service (7100-7299) Transfers Out (7430-7499) Transfers Out (7610-7629)	Net Increase/Decrease in Fund Balance	Beginning Fund Balance Fetimated Ending Fund Balance as of line 30	1

2020/21 ADOPTED BUDGET 2019/20 ESTIMATED ACTUALS GENERAL FUND (01)



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		.c.	2019	2019-20 Estimated Actuals	s		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
A, REVENUES									
1) LCFF Sources		8010-8099	1,652,495.00	23,117.00	1,675,612.00	1,500,093.00	24,995.00	1,525,088.00	-9.0%
2) Federal Revenue	7)	8100-8299	0.00	92,506.00	92,506.00	0.00	120,097.00	120,097.00	29.8%
3) Other State Revenue		8300-8599	39,247.00	95,026.00	134,273.00	31,403.00	74,566.00	105,969.00	-21.1%
4) Other Local Revenue		8600-8799	36,609,00	162,362.00	198,971.00	13,300.00	151,180.00	164,480.00	-17.3%
5) TOTAL, REVENUES			1,728,351.00	373,011.00	2,101,362.00	1,544,796.00	370,838.00	1.915.634.00	-8.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	591,575.00	28,578.00	620,153.00	625,538.00	27,292.00	652,830.00	5.3%
2) Classified Salaries		2000-2999	244,305.00	135,495.00	379,800.00	203,547.00	112,206.00	315,753.00	-16.9%
3) Employee Benefits		3000-3999	344,239.00	127,037.00	471,276.00	324,228.00	112,227.00	436,455.00	-7.4%
4) Books and Supplies		4000-4999	121,059.00	39,655.00	160,714.00	46,300.00	38,763.00	85,063.00	47.1%
5) Services and Other Operating Expenditures		2000-5999	260,096.00	181,433.00	441,529.00	243,352.00	89,694.00	333,046.00	-24.6%
6) Çapital Outlay		6669-0009	48,000.00	0.00	48,000.00	00:00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	28,807.00	59,723.00	88,530.00	27,900.00	69,553.00	97,453.00	10.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,268.00)	5,268.00	0.00	(2,986.00)	5,986.00	0.00	%0.0
9) TOTAL, EXPENDITURES			1,632,813.00	577,189.00	2,210,002.00	1,464,879.00	455,721.00	1,920,600.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			95,538.00	(204,178.00)	(108,640.00)	79,917.00	(84.883.00)	(4.966.00)	-95.4%
D. OTHER FINANCING SOURCES/USES								а	
1) Interfund Transfers a) Transfers In		8900-8929	24,284.00	0.00	24,284.00	00:00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	00.00	00:00	00.0	00:00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	00.0	00.0	0.00	0.00	0.00	%0.0
b) Uses		1630-7699	00.00	0.00	00.00	00.00	0.00	0.00	%0.0
3) Contributions		8980-8999	(145,205.00)	145,205.00	0.00	(84,883.00)	84,883.00	0.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	SES		(120,921.00)	145,205.00	24,284.00	(84.883.00)	84.883.00	0.00	-100.0%

			2018	2019-20 Estimated Actuals	sls		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,383.00)	(58,973.00)	(84,356.00)	(4,966,00)	00.00	(4,966.00)	-94.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance	*	9791	694,984.65	66,257.26	761,241.91	669,601.65	7,284.26	676,885.91	-11.1%
b) Audit Adjustments		9793	0.00	0.00	00:0	0.00	00.00	00.00	%0.0
c) As of July 1 - Audited (F1a + F1b)		9	694,984.65	66,257.26	761,241.91	669,601.65	7,284.26	676,885.91	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	00.00	00.00	%0.0
e) Adiusted Beginning Balance (F1c + F1d)			694,984.65	66,257.26	761,241.91	669,601.65	7,284.26	676,885.91	-11.1%
2) Ending Balance, June 30 (E + F1e)			669,601.65	7,284.26	676,885.91	664,635.65	7,284.26	671,919.91	-0.7%
Components of Ending Fund Balance									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	00.00	1,000.00	%0.0
Stores		9712	0.00	0.00	00:00	0.00	00:00	0.00	%0.0
Prepaid Items		9713	00:0	00.0	00:00	00.00	00.00	0.00	%0.0
All Others		9719	0.00	00:0	00.00	0.00	00.00	0.00	%0.0
b) Restricted		9740	00:00	7,284.26	7,284.26	00.00	7,284.26	7,284.26	%0.0
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Other Commitments		9760	00.00	00.00	0.00	00.0	0.00	0.00	%0.0
d) Assigned				Ğ.				,	20
Other Assignments		9780		00:00	100,000.00	0.00	00:00	0.00	-100.0%
Special Education	0000	9780	100,000.00		100,000.00				
e) Unassigned/Unappropriated		- 10	400000	00 0	110 500 00	96.030.00	0.00	96,030.00	-13.1%
Reserve for Economic Uncertainties		8/08	110,300,00 468 101 65	00.0	458 101 65	567,605,65	0.00	567,605.65	23.9%
Unassigned/Unappropriated Amount		9780	430,101,03	000					

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Seriela runu Unrestricted and Restricted Expendi' by Object

-			2018	2019-20 Estimated Actuals	S		2020-21 Budget		
- Description Resource	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
G. ASSETS	3								
1) Cash a) in County Treasury		9110	912 986 27	(86 899 26)	826 087 04				
1) Fair Value Adjustment to Cash in County Treasury	×	9111	00.00	00.0	000				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account	£	9130	1,000.00	00.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00	P			
3) Accounts Receivable		9200	0.00	00:00	0.00				
4) Due from Grantor Government		9290	0.00	00:0	0.00				
5) Due from Other Funds		9310	00:00	0.00	0.00				
6) Stores		9320	00:0	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	00:0	0.00				
8) Other Current Assets		9340	00:0	0.00	0.00		¥.		
9) TOTAL, ASSETS			913,986.27	(86,899.26)	827,087.01				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	00.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			00.0	00.0	0.00				
I. LIABILITIES							6	52	
1) Accounts Payable		9500	0.00	25.29	25.29				
2) Due to Grantor Governments		9290	00.00	0.00	0.00		,	2	
3) Due to Other Funds		9610	00.00	0.00	0.00				
4) Current Loans		9640	00.00	0.00	0.00			-	
5) Uneamed Revenue		9650	00:00	0.00	0.00				
6) TOTAL, LIABILITIES			00:00	25.29	25.29				
J. DEFERRED INFLOWS OF RESOURCES		1		2					
1) Deferred Inflows of Resources		0696	00.00	00.0	0.00				
2) TOTAL, DEFERRED INFLOWS			00.00	0.00	0.00				
K. FUND EQUITY	*1								
Ending Fund Balance, June 30		_	_			3			

		2019	2019-20 Estimated Actuals			2020-21 Budget		
Description Resource Codes	Object Godes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
(C0 + H2) (IE + 12)		913.986.27	(86,924.55)	827,061.72				

Unrestricted and Restricted Expendit y Object

-18.3% 5.1% -100.0% 0.0% -67.6% 0.0% 0.4% -1.4% -34.1% 19.0% %0.0 0.0% 0.0% 0.0% -9.5% 0.0% 0.0% New % Diff Column C & F -100.0% -100.0% 620,581.00 0.00 0.00 287.00 0.00 (68,660.00)0.00 0.00 0.00 0.00 2,574.00 37,888.00 161,103.00 739,543.00 1,669.00 0.00 0.00 0.00 1,500,093.00 5,108.00 Total Fund col. D + E (F) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2020-21 Budget Restricted (E) 287.00 (68,660.00) 0.00 0.00 0.00 620,581.00 0.00 2,574.00 37,888.00 0.00 0.00 0.00 0.00 0.00 161,103.00 739,543.00 5,108.00 1,669.00 1,500,093.00 Unrestricted (D) 287.00 0.00 0.00 0.00 (5,000.00) 0.00 0.00 (57,710.00)0.00 0.00 1,657,495.00 0.00 759,301.00 10,604.00 7,941.00 38,417.00 153,272.00 736,772.00 857.00 7,754.00 Total Fund col. A + B (C) 2019-20 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Restricted (B) 0.00 287.00 0.00 736,772.00 0.00 0.00 (5.000.00)759,301.00 153,272.00 10,604.00 38,417.00 (57.710.00)0.00 0.00 0.00 7,941.00 857.00 7,754.00 0.00 1,657,495.00 Unrestricted Object Codes 8011 8012 8019 8022 8029 8042 8043 8044 8045 8047 8048 8082 8089 8096 8021 8041 8091 8081 8091 Resource Codes All Other 0000 Transfers to Charter Schools in Lieu of Property Taxes Education Protection Account State Aid - Current Year Community Redevelopment Funds Education Revenue Augmentation Other Subventions/In-Lieu Taxes Miscellaneous Funds (EC 41604) Unrestricted LCFF Transfers -Penalties and Interest from Homeowners' Exemptions All Other LCFF Transfers -Principal Apportionment State Aid - Current Year Royalties and Bonuses State Aid - Prior Years Tax Relief Subventions Unsecured Roll Taxes Subtotal, LCFF Sources County & District Taxes (50%) Adjustment Supplemental Taxes Other In-Lieu Taxes Secured Roll Taxes (SB 617/699/1992) Prior Years' Taxes Delinquent Taxes Timber Yield Tax Less: Non-LCFF LCFF SOURCES LCFF Transfers Fund (ERAF) Current Year Current Year Description

Property Taxes Transfers

8.1%

24,995.00

24,995.00

0.00

23,117.00

23,117.00

0.00

8097

			201	2019-20 Fetimated Actuals	<u>u</u>		2020-21 Budget		
(+) */	5	Object	cted	Restricted	5 <u>5</u>	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Resource Codes	Codes	(A)	(g)	(2)		(3)		7000
LCFF/Revenue Limit Transfers - Prior Years	94	6608	00.00	0.00	0.00	0.00	0.00	00.0	0.0
TOTAL, LCFF SOURCES			1,652,495.00	23,117.00	1,675,612.00	1,500,093.00	24,995.00	1,525,088.00	%0.6-
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	00:0	00:0	00.0	0.00	%0.0
Special Education Entitlement		8181	0.00	20,821.00	20,821.00	0.00	17,855.00	17.855.00	-14.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	00.00	%0.0
Child Nitrition Programs	Ť.:	8220	0.00	0.00	0.00	0.00	00.0	00:00	%0.0
Cinical value of the control of the		8221	0.00	0.00	00:0	0.00	0.00	00:0	%0.0
Forest Reserve Finds	r	8260	0.00	0.00	0.00	0.00	00:0	0.00	%0.0
Flood Control Finds		8270	0.00	0.00	00:0	0.00	0.00	00.00	%0.0
Wildife Recents Finds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
MEMA	×	8281	0.00	0.00	0.00	0.00	00.0	0.00	0.0%
Interagency Contracts Between LEAs		8285	00:00	00:0	00.0	00:00	0.00	0.00	%0.0
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Title I, Part A, Basic	3010	8290		36,811.00	36,811.00		36,811.00	36,811.00	%0.0
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00	1 %	0.00	0.00	%0.0
Title II, Part A, Supporting Effective Instruction	4035	8290		3,258.00	3,258.00		3,258.00	3,258.00	%0.0
Trite III, Part A, Immigrant Student Program	4201	8290	11	0.00	0.00		0.00	0.00	0.0%

Unres Exp

Valley Home Joint Elementary Stanislaus County

Seneral Fund
Unrestricted 2nd Restricted
Expendit γ Object

Acrource Codes Acro State Stat	Unrestricted (A)	Restricted (B) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Total Col. (Unrestricted (D)	Restricted (E) 0.00 0.00 10,000.00	Total Fund col. D + E (F) 0.00 0.00	Column Calumn 0.0% 0.0%
Technical Schools Grant Agrounce Codes Codes Codes (14, English Learner A203 8290 8290 and 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3151, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 aderal Revenue All Other 8290 aderal Revenue All Other 8319 aderal Revenue All Other 8311 aderation Master Plan 6500 8319 aderal Revenue All Other 8311 aderation Master Plan 6500 8319 aderation Master Plan 6500 8319 aderation Master Plan 8311 aderation Master Plan 8311 aderation Master Plan 8311 aderation Master Plan 8311	3				00'1	00.00	0.0% 0.0%
armer 4203 ant 4610 3020, 3040, 3041, 3045, 3061, 3110, 3150, 3160, 3161, 3160, 3161, 3160, 3161, 3160, 3161, 3160, 4123, 4124, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4126, 4126, 4126, 4124, 4126		0.00 0.00 10,000.00 0.00 21,616.00	0.00 0.	000	0.00	00.0	%0.0
ant 4610 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3187, 3181, 3182, 3187, 3181, 3182, 4124, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 412		0.00 10,000.00 10,000.00 21,616.00 92,506.00	0.00 0.00 10,000.00 0.00 0.00 0.00 0.00	0.00	0.00	0.00	%0.00
ant 4610 3020, 3040, 3041, 3045, 3060, 3061, 310, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4124, 4126		0.00 10,000.00 0.00 21,616.00 92,506.00	10,000,00	000	0.00	00.00	%0.0
3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3187, 3182, 3187, 4180, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4127, 4128, 4126, 4128,		10,000.00 0.00 21,616.00 92,506.00	10,000,00	0.00	10,000.00		%0·0
## Succeeds Act 5510, 5630 ### Strong 3500-3599 ### All Other		10,000,00 0.00 21,616.00 92,506.00	10,000,00	0.00	10,000.00		%0.0
3500-3599 All Other Aug. S 6360 Flan 6500 6500 6500		0.00 21,616.00 92,506.00	21,616.00	00.0		10,000.00	700
All Other VUE SS S360 Flan 6500 6500 nents - Current Year All Other		21,616.00	21,616.00	0.00	00:0	0.00	0.0
6360 Flan 6500 6500 6500 6500 6500	00:0	92,506.00	000		52,173.00	52,173.00	141.4%
6360 Flan 6500 6500 nents - Current Year All Other			92,506.00	0.00	120,097.00	120,097.00	29.8%
6360 Plan 6500 6500 ents - Current Year All Other				<u>_1</u>			
6360 6500 6500 81 All Other							
6500 6500 ar All Other	8319	0.00	00.0		0.00	0.00	0.0%
6500 ar All Other	8311	0.00	00.00		0.00	0.00	0.0%
ir All Other	8319	0.00	0.00		0.00	00:0	%0.0
17 17 01 0	8311 0.00	00:0	0.00	00.00	0.00	00:0	%0.0
All Other State Appointments - Prior rears All Other 6319	8319 0.00	00.00	00.00	00.0	0.00	00:00	%0.0
Child Nutrition Programs 8520	8520 0:00	00.00	0.00	00.0	0.00	00:00	%0.0
Mandated Costs Reimbursements 8550 5.	8550 5,110.00	00.00	5,110.00	5,457.00	00:00	5,457.00	6.8%
Lottery - Unrestricted and Instructional Materials 8560 24,	8560 24,499.00	9.321.00	33,820.00	25,946.00	9.157.00	35,103.00	3.8%
Tax Relief Subventions Restricted Levies - Other		Ä	•				
Homeowners' Exemptions	8575 0.00	0.00	00:00	00.00	0.00	0.00	%0.0
Other Subventions/In-Lieu Taxes 8576	8576 0.00	0.00	0.00	00.00	0.00	00.00	%0.0
Pass-Through Revenues from State Sources 8587	8587 0.00	0.00	00.00	0.00	00.0	0.00	%0.0
After School Education and Safety (ASES) 6010 8590	8590	00:00	0.00	r i	0.00	00.00	0.0%

			201	2019-20 Estimated Actuals	S		2020-21 Budget		
Decretation	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	00.00	%0.0
Dera/Alcohol/Tobacco Finds	ر 6650, 6690, 6695	8590		00:0	0.00		0.00	00:00	%0.0
California Clean Energy Jobs Act	6230	8590		0.00	00:00		0.00	0.00	%0.0
Career Technical Education Incentive	7859	8590		00:00	0.00		0.00	0.00	%0.0
Glatt Flogiatii	7210	8590		0.00	0.00		00:0	0.00	%0'0
Allencal Fluid Laily Ciliation Landson	7370	8590		0.00	0.00		00.0	0.00	%0.0
Operation Coordinates Operation Investment Act	7400	8590	100	0.00	00:00		0.00	0.00	%0.0
All Other State Revenue	All Other	8590	9,638.00	85,705.00	95,343.00	0.00	65,409.00	65,409.00	-31.4%
TOTAL, OTHER STATE REVENUE			39,247.00	95,026.00	134.273.00	31,403.00	74,566.00	105,969.00	-21.1%

General Fund Unrestricted and Restricted Expendi' y Object

			20	2019-20 Estimated Actuals	sis		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE	The state of the s								
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	00:0	00'0	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	00:0	00.00	00.0	0.00	00:0	%0.0
Prior Years' Taxes		8617	0.00	00.00	00.00	00.0	0.00	00.0	%0.0
Supplemental Taxes		8618	0.00	00:0	00.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	*	8621	0.00	00.00	0.00	0.00	00:00	0.00	0.0%
Other		8622	0.00	0.00	00.00	00.0	00.0	00.0	%0.0
Community Redevelopment Funds Not Subject to LCFF Deduciton		8625	0.00	00.0	0.00	0.00	00.00	0.00	0.0%
Penalties and interest from Delinquent Non-LCFF Taxes	u u	8629	0.00	0.00	0.00	00:0	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	×	8631	0.00	00.0	0.00	00.0	00.00	00.0	0.0%
Sale of Publications		8632	0.00	00.00	0.00	00.00	0.00	00'0	%0.0
Food Service Sales		8634	0.00	00.00	00.00	0.00	0.00	00.00	%0.0
All Other Sales		8639	0.00	00.00	0.00	00.0	0.00	00.00	%0.0
Leases and Rentals		8650	0.00	00.00	0.00	00.00	00.00	00.00	%0.0
Interest		8660	15,000.00	0.00	15,000.00	10,000.00	0.00	10,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Fees and Contracts Adult Education Fees		8671	0.00	00.0	0.00	0.00	00:00	00.00	0.0%
Non-Resident Students		8672	0.00	00.00	0.00	00.00	0.00	00.00	%0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	00.00	0.00	00.00	%0.0
Interagency Services		8677	0.00	85,731.00	85,731.00	0.00	68,888.00	68,888.00	-19.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	00.0	0.00	00.00	%0.0
All Other Fees and Contracts		8689	0.00	0.00	00.00	0.00	0.00	00.00	%0.0
Other Local Revenue Plus: Misc Funds Non-LCFF						ì			

California Dept of Education SACS Financial Reporting Software - 2020.1.0

			2018	2019-20 Estimated Actuals	S		2020-21 Budget		
	apro Contract	Object	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description (50%) Adjustment	resonate conce	8691	00:00	00:0	00:0	00:00	0.00	00.00	%0.0
Pass-Through Revenues From	26	8697	0.00	0.00	0.00	0.00	00:0	0.00	%0.0
All Other Local Revenue		6698	21,609.00	00.0	21,609.00	3,300.00	00.0	3,300.00	-84.7%
Tuition		8710	0.00	00.00	0.00	00.0	00.0	00:00	%0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	00:0	00.0	0.00	%0.0
Transfers of Apportionments					E#			•	
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		8,448.00	8,448.00		8,540.00	8,540.00	1.1%
From County Offices	6500	8792		68,183.00	68,183.00		73,752.00	73,752.00	8.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	%0.0
ROC/P Transfers From Districts or Charter Schools	6360	8791	3	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		00.00	00.00		00:00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	00:0	00.0	0.00	%0:0
From County Offices	All Other	8792	0.00	0.00	00:0	0.00	00.0	0.00	%0'0
From JPAs	All Other	8793	0.00	00:00	00:0	0.00	00.0	0.00	%0.0
All Other Transfers In from All Others		8799	0.00	00:00	00:0	00.00	0.00	0.00	%0.0
TOTAL OTHER LOCAL REVENUE			36,609.00	162,362.00	198,971.00	13,300.00	151,180.00	164,480.00	-17.3%
TOTAL, REVENUES			1,728,351.00	373,011.00	2,101,362.00	1,544,796.00	370,838.00	1,915,634.00	-8.8%

Unrestricted and Restricted
Expendit by Object

		2019	2019-20 Fetimated Actuals			2020-24 Budget		
		2107	יבט באנוווומנכט אכנומ	2		Jahnna 17-0707		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	477,243.00	27,628.00	504,871.00	500,514.00	26,316.00	526,830.00	4.3%
Certificated Pupil Support Salaries	1200	00.00	0.00	00.0	0.00	00:00	0.00	%0:0
Certificated Supervisors' and Administrators' Salaries	1300	113,162.00	950.00	114,112.00	125,024.00	976.00	126,000.00	10.4%
Other Certificated Salaries	1900	1,170.00	0.00	1,170.00	00.0	00.00	00.0	-100.0%
TOTAL, CERTIFICATED SALARIES		591,575.00	28,578.00	620,153.00	625,538.00	27,292.00	652,830.00	5.3%
CLASSIFIED SALARIES				14	-	(e		
Classified Instructional Salaries	2100	15,012.00	66.594.00	81,606.00	0.00	47,105.00	47,105.00	-42.3%
Classified Support Salaries	2200	117,125.00	00.00	117,125.00	109,424.00	00.00	109,424.00	%9'9-
Classified Supervisors' and Administrators' Salaries	2300	1,000.00	45,000.00	46,000.00	1,000.00	41,200.00	42,200.00	-8.3%
Clerical, Technical and Office Salaries	2400	107,955.00	0.00	107,955.00	89,777.00	00.00	89,777.00	-16.8%
Other Classified Salaries	2900	3,213.00	23,901.00	27,114.00	3,346.00	23,901.00	27,247.00	0.5%
TOTAL, CLASSIFIED SALARIES		244,305.00	135,495.00	379,800.00	203,547.00	112,206.00	315,753.00	-16.9%
EMPLOYEE BENEFITS								
STRS	3101-3102	103,447.00	94,908.00	198,355.00	101,024.00	69,817.00	170,841.00	-13.9%
PERS	3201-3202	42,315.00	11,000.00	53,315.00	42,133.00	23,227.00	65,360.00	22.6%
OASDI/Medicare/Alternative	3301-3302	27,323.00	8,043.00	35,366.00	24,701.00	8,981.00	33,682.00	4.8%
Health and Welfare Benefits	3401-3402	99,707.00	3,154.00	102,861.00	118,640.00	7,720.00	126,360.00	22.8%
Unemployment Insurance	3501-3502	418.00	81.00	499.00	419.00	70.00	489.00	-2.0%
Workers' Compensation	3601-3602	14,473.00	2,838.00	17,311.00	14,412.00	2,412.00	16,824.00	-2.8%
OPEB, Allocated	3701-3702	22,713.00	0.00	22,713.00	16,559.00	0.00	16,559.00	-27.1%
OPEB, Active Employees	3751-3752	00.00	00.00	00.00	0.00	00.00	00.0	%0.0
Other Employee Benefits	3901-3902	33,843.00	7.013.00	40,856.00	6,340.00	00.00	6,340.00	-84.5%
TOTAL, EMPLOYEE BENEFITS		344,239.00	127,037.00	471,276.00	324,228.00	112,227.00	436,455.00	-7.4%
BOOKS AND SUPPLIES							-	
Approved Textbooks and Core Curricula Materials	4100	0.00	25,000.00	25,000.00	00.00	0.00	0.00	-100.0%
Books and Other Reference Materials	4200	630.00	00.00	630.00	200.00	00.00	200.00	-20.6%
Materials and Supplies	4300	90,117.00	14,655.00	104,772.00	45,800.00	38,763.00	84,563.00	-19.3%

		2018	2019-20 Estimated Actuals	S		2020-21 Budget		
`				Total Fund			Total Fund	% Diff
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C&F
zed Eaujoment	4400	30,312.00	00:00	30,312.00	0.00	0.00	00.0	-100.0%
- 000	4700	0.00	00:00	00:0	0.00	0.00	0.00	%0.0
TOTAL BOOKS AND SUPPLIES		121,059.00	39,655.00	160,714.00	46,300.00	38,763.00	85,063.00	47.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	15,286.00	111,295.00	126,581.00	15,236.00	84,205.00	99,441.00	-21.4%
Travel and Conferences	5200	1,050.00	2,456.00	3,506.00	0.00	1,000.00	1,000.00	-71.5%
Dues and Memberships	2300	3,175.00	00.00	3,175.00	3,175.00	0.00	3,175.00	%0.0
Insurance	5400 - 5450	17,600.00	0.00	17,600.00	26,400.00	0.00	26,400.00	20.0%
Operations and Housekeeping Services	5500	46,960.00	00.00	46,960.00	42,660.00	00:00	42,660.00	-9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	45,920.00	65.00	45,985.00	35,700.00	00.69	35,769.00	-22.2%
Transfers of Direct Costs	5710	(2,072.00)	2,072.00	00:00	0.00	00.0	0.00	%0.0
Transfers of Direct Costs - Interfund	5750	00.00	0.00	0.00	0.00	0.00	0.00	%0.0
Professional/Consulting Services and Operating Expenditures	2800	125,357.00	65,545.00	190,902.00	113,881.00	4,420.00	118,301.00	-38.0%
Communications	2900	6,820.00	0.00	6,820.00	6,300.00	0.00	6,300.00	-7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		260,096.00	181,433.00	441,529.00	243,352.00	89,694.00	333,046.00	-24.6%

Operieral Fulid
Unrestricted and Restricted
Expendit by Object

			201	2019-20 Estimated Actuals	ls		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	00.0	0.00	00'0	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	00.00	00.0	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,000.00	0.00	48,000.00	00.0	00.0	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		9300	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Equipment		6400	0.00	0.00	00:00	00:0	0.00	0.00	%0.0
Equipment Replacement		6500	00.0	0.00	00.0	00:0	00:0	0.00	%0.0
TOTAL, CAPITAL OUTLAY			48,000.00	0.00	48,000.00	0.00	00.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	Costs)			5					
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0:0%
State Special Schools		7130	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	00.0	0.00	0.00	0.00	00.00	0.0%
Payments to County Offices		7142	943.00	51,275.00	52,218.00	0.00	69,553.00	69,553.00	33.2%
Payments to JPAs		7143	00.0	00.00	00.00	00.0	0.00	0.00	%0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	00:00	0.00	0.00	00.0	0.00	0.00	%0.0
To County Offices		7212	0.00	00.0	00:00	00:0	0.00	0.00	%0.0
To JPAs		7213	0.00	0.00	00.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	nents 6500	7221		8,448.00	8,448.00		00:0	0.00	-100.0%
To County Offices	6500	7222	×	00.00	00.00	(e)	0.00	0.00	0.0%
To JPAs	6500	7223		0.00	00.00		0.00	0.00	%0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	-	00.0	0.00		00.00	0.00	%0:0
To County Offices	6360	7222		0.00	00.00		0.00	0.00	%0.0
To JPAs	6360	7223		0.00	00.00		0.00	0.00	%0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	00.00	00.00	0.00	0.00	%0.0
All Other Transfers		7281-7283	00:00	00.00	00:0	00:0	00.00	0.00	0.0%

		2016	2019-20 Estimated Actuals	S		2020-21 Budget		
Pocorintion Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Transfers Out to All Others		00.00	00:00	0.00	ر 00:00	0.00	0.00	%0.0
Debt Service Debt Service - Interest	7438	2,400.00	0.00	2,400.00	2,400.00	0.00	2,400.00	%0.0
Other Debt Service - Principal	7439	25,464.00	0.00	25,464.00	25,500.00	00:00	25,500.00	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		28,807.00	59,723.00	88,530.00	27,900.00	69,553.00	97,453.00	10.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(5,268.00)	5,268.00	0.00	(5,986.00)	5,986.00	0.00	%0.0
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	00.00	%0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(5,268.00)	5,268.00	00:00	(5,986.00)	5,986.00	00.00	%0.0
TOTAL, EXPENDITURES		1,632,813.00	577,189.00	2,210,002.00	1,464.879.00	455,721.00	1,920,600.00	-13.1%

vailey ноте Joint Elementary Stanislaus County

General Fund
Unrestricted and Restricted
Expendit y Object

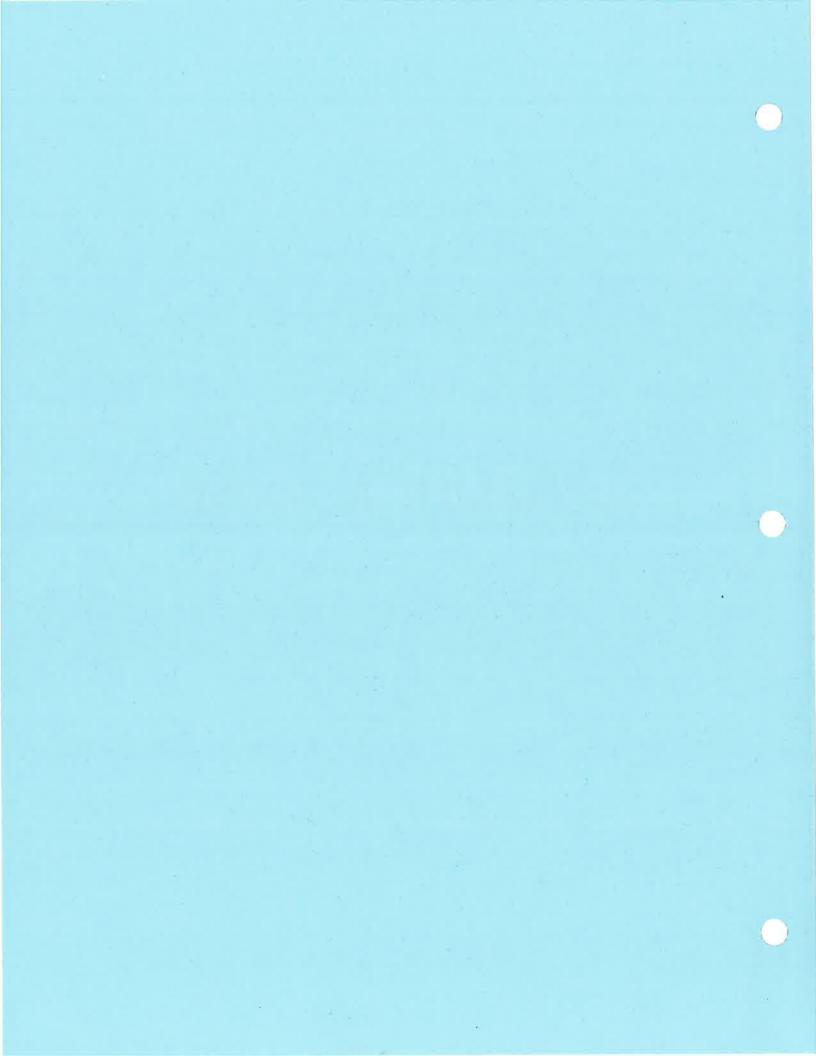
Nure Red				100	o 20 Entimoted Actua	3		2000000		
S S S IN S S S IN S				201	ZU19-ZU ESTIMATED ACTUALS	<u>s</u>		2020-21 Budget		
SS INA Fund TRANSFERS IN SS OUT TRANSFERS OUT		Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column C & F
Fund ITRANSFERS IN SS OUT SS OUT TRANSFERS OUT	TRANSFERS									
Fund TRANSFERS IN SS OUT TRANSFERS OUT Fund Ind TRANSFERS OUT	TRANSFERS IN			æ		(#	6:	Ja		
nd Transfers In TRANSFERS IN SS OUT Transfers Out TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT TRANSFERS OUT	aal Reserve Fund		8912	24,284.00	0.00	24,284.00	0.00	0.00	0.00	-100.0%
TRANSFERS IN SS OUT SS OUT Transfers OUT	I Interest and ption Fund		8914	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
SS OUT TRANSFERS IN Tund The string of stri	orized Interfund Transfers In		8919	00:0	00:0	0.00	0.00	0.00	0.00	%0.0
ss out -und d g Fund/ s Fund nd Transfers Out TRANSFERS OUT al of EAs ds ates	NTERFUND TRANSFERS IN			24,284.00	0.00	24,284.00	0.00	0.00	0.00	-100.0%
Fund g Fund/ s Fund nd Transfers Out TRANSFERS OUT all of EAs ds ates	TRANSFERS OUT									
g Fund/ s Fund and Transfers Out TRANSFERS OUT all of EAs ds attes	evelopment Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
g Fund/ s Fund nd Transfers Out TRANSFERS OUT all of f EAs ds ates	Reserve Fund		7612	00:0	00:0	00.0	00.0	00.00	00:00	0.0%
nd Transfers Out TRANSFERS OUT lents lents lof St As	chool Building Fund/ nool Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
nd Transfers Out TRANSFERS OUT Tents Tents If If EAs ds ates	ia Fund		7616	0.00	00.00	00:0	00:0	00.0	00.00	%0.0
TRANSFERS OUT lents lents lof lof EAs ds ates	orized Interfund Transfers Out		7619	00.0	00.00	00.0	00:0	00.0	0.00	%0.0
nents al of EAs ds ates	NTERFUND TRANSFERS OUT			0.00	00.00	00.00	0.00	00.0	0.00	0.0%
ortionments cy Apportionments from Disposal of Assets roes from Funds of Acorganized LEAs n Debt Proceeds from Certificates ipation	RCES/USES				8					
\$1 \$2 \$3 \$3 \$3							0			
	tionments y Apportionments		8931	0.00	00.00	00.0	00.0	00.00	0.00	0.0%
S. S.							× .			
S. O	from Disposal of ssets		8953	0.00	0.00	0.00	00:00	0.00	0.00	%0.0
g v	ses									
W	from Funds of eorganized LEAs		8965	0.00	0.00	0.00	00:00	0.00	0.00	%0:0
	Debt Proceeds from Certificates ation		8971	0.00	00:00	0.00	0.00	0.00	0.00	%0.0
Proceeds from Capital Leases	from Capital Leases		8972	0.00	00.00	00.00	0.00	00.00	00.00	%0.0
Proceeds from Lease Revenue Bonds 8973	from Lease Revenue Bonds		8973	0.00	00.00	00:00	0.00	00.00	0.00	%0.0
All Other Financing Sources	nancing Sources	e	8979	00.0	0.00	0.00	0.00	00:0	0.00	%0.0

			201	2019-20 Estimated Actuals	s		2020-21 Budget		
	Recourse Codes	Object	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
(c) TOTAL SOLIBOES			00.0	00:00	0.00	0.00	0.00	0.00	%0.0
USES			(8)						
Transfers of Funds from Laosed/Reorganized LEAs		7651	0.00	0.00	0.00	00:0	0.00	0.00	%0.0
All Other Financing Uses		6692	00:0	0.00	0.00	0.00	0.00	00.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	00.00	0.00	%0.0
CONTRIBUTIONS								9	
Contributions from Unrestricted Revenues		8980	(145,205.00)	145,205.00	00:0	(84,883.00)	84,883.00	0.00	%0.0
Contributions from Restricted Revenues		8990	0.00	0.00	00.0	0.00	00.00	0.00	%0.0
(e) TOTAL CONTRIBUTIONS			(145,205.00)	145,205.00	00:0	(84,883.00)	84,883.00	0.00	%0.0
TOTAL, OTHER FINANCING SOURCES/USES	S		(120,921.00)	145,205.00	24,284.00	(84,883.00)	84,883.00	0.00	-100.0%

VALLEY HOME JOINT ELEMENTARY GENERAL FUND MULTI YEAR PROJECTION 2020-21 BUDGET DEVELOPMENT

					Enrollment	121			Enrollment		72			Enrollment		172		Enrollment	ment	172
FACTORS				E I	Entoment Change				Enrollment Change	(5)	(2)		<u>ā</u>	Enrollment Change		0		Eniolment Charge	charge	0
				N T	Est Funded AUA	17.203			Est Funded ADA		03		ű	Est Funded ADA	167	.61		Est Funded ADA	d ADA	167,38
	ō	ō	3 Pest		Est Actual ADA	172.03		2000	Est Actual ADA					Est Actual ADA	167.27	_		Est Actual ADA	I ADA	167.38
	3	3			AUA Katio	97.19%	E C	2.99%	ADA Ratio	97.45%		CPI 2.89%	8%	ADA Ratio	97.25%	5% CPI	2.69%	ADA Ratio	Ratio	97.31%
				2013	-20			7	2020-21				2021-22	-22				2022-23		
:	Account		Unres	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unre	Unrestricted	Restricted	Total		Unrestricted	ed Restricted	L	Total
Description	Codes	Factors	Est A	Est Actuals Es	Est Actuals	Est Actuals	Factors	Budget Proj	Budget Pro	Budget Proj	Factors	-	1str Year Proj 1s	1st Year Pro	1st Year Proj	oj, Factors	2nd Year Proj	toj Znd Year Proj	_	2nd Year Proj
Fund Balance-July 1 Estimated Actuals				694,984 \$	66,257 \$	761,241		\$ 669 601	S	\$ 676,885	98	vo	664,635 \$		\$ 671,919				69	574,890
Unliedited Actual Adjustments					-				en.	so.		45	**	•	10	10		**		٠
July 1 Unaudited	9791			694.984 \$	66.257 \$	761,241		109'699 5	\$ 7.284		98		664 635 5	7.284	\$ 671,919	419	\$ 574,891	891 \$	⇔	574.890
Audit Adjustments	9793								vo.	w	1	**			99	17	49	99	**	٠
Adjustment for Restatements	9795								90	1111/2	/ad	40	100		•	1.0	69	90	·	٠
Net Beginning Balanco				-	-			1097699 \$	\$ 7,284	\$ 675,885	88		\$ 900 100	7284	\$ 671919	110	\$ 574,691	\$ 166	·n	674.890
LCFF/Revenue Limit Sources	8010-8099				23,117 \$	1 6		\$ 1,500,093	-	\$ 1,525,088	88		1,460,891 \$	24,995	\$ 1,485,888	98	\$ 1,458,133	ь	24,995 \$ 1	1,483,128
Deterred Maintenance Tranfser	8091		69	\$ (000.9)	-					on.	3	10	٠,	•	(A)	-	10	40		
Federal Revenues	8100-8299								ы	60	26	s		89.540	\$ 89.540	40	100	100	89,540 \$	89,540
Other State Revonues	8300-8296				÷				69	40	69	w	31,403 \$	74,566	\$ 105,969	69	\$ 31,403	69	74,566 \$	105.969
Other Local Revenues	8600-8799			36,609,8				\$ 13.300	\$ 151,180	\$ 164,480	90	w	13,300 \$	151 180	\$ 164,480	80	\$ 13,3	13,300 \$ 151	151,180 \$	164,480
Total Operating Revenues				=	-	2		\$ 1,544,796	u	\$ 1,915,634	25	5	505,594 \$	340.281	\$ 1,845,875	12	\$ 1502,536	49	340,281 \$ 1	1,843,117
Certificated Salaries	1000-1999			591,575 \$	28.578 \$				40	\$ 652,830	8	89	644,304 \$	28,111	\$ 672,415	10	\$ 663,633	49	28,954 S	692,587
Classified Salaries	2000-2999		64	244,305 \$	135,495 \$	379,800		\$ 203 547	\$ 112.206	\$ 315,753	22	w	209,653 \$	115,572	\$ 325,226	26	\$ 215,943	49	119,039 S	334,982
Employee Benefits	3000-3989	1000	49	344.239 \$			- 1	200	\$ 112.227		_	w	333 223 \$	115,835	\$ 449,068		69	10	120,885 \$	479,406
Signature (Signature)		%0L'/L			94,908		-	\$ 101 024	90	100	-					-	69	40	-	190,767
SATA (NOT)		9.77.61	1			ı	20.70%	\$ 42,133	69	69	7	69			\$ 74,282	N	69	49	30,355 \$	85,421
Heath Cap	Health Cap (340X & 390X)	Hat			10,167 \$		T		\$ 7,720	8	-	49	-	7,720			Ì	49	7,720 \$	132,700
OFEB COSE	(37XX)	FIGT S ZNS.	9	22,713 \$	10	22713	-	\$ 16,559	us.	\$ 16,559	-	69	16,559 \$	•	\$ 16,559	_	\$ 16,559	559 \$	40	16,559
All Other Benefits	100	CL 9.43%	69	42,214 \$	10,962 \$	53,176	CL 8.43%	\$ 39,532	\$ 11,463	\$ 50,995	CL 9.23%	<i>4</i> >	40,581 \$	11,806	\$ 52,388	CT 3 23%	\$ 41,799	49	12,161 \$	53,959
Books and Supplies	4000-4999		\$	121,059 \$	39,655 \$	160,714	Ī	\$ 48,300	\$ 38,763	\$ 85,063	63 OPI	50	47.638 \$	8,443	\$ 56.081	61 CP	\$ 48.919	v	8,670 \$	57,589
Operating	5000-5999		*	260,096 \$	181,433 \$	441,529		\$ 243,352	\$ 69,694	\$ 333,046		s,	250.385 \$	92.286	\$ 342.671		\$ 257,120	69	94,768 \$	351.888
ý	6669-0009			48,000 \$	*	48.000		69		un.		w	6 4	to.	w	٠	w	10	wa	
Ī	Secondary				59.723 \$	88,530			50	\$ 97,453	53	s	\$ 006.72	69,653	\$ 97,453	23	\$ 27,900	10	69.553 \$	97,453
Direct Support/Indirect Costs	7300-7399			(6.268) \$				- 3	10	un .			-4				\$ (6.9	\$ (986.3)	5,986 5	
Oran United Street (Carlos)			2 1.6	1,632,813 5	577.189 \$	G.		4.	9	o	8				9	3	+	10	v)	2,013,906
Transfers In	8900-8929			24 284 5	S	24 284	ĺ	MAH.	104,000	9	8		(EZC.T)	88	\$ (97,029	(50)	63214)			(170,789)
Transfers Oul	7600-7629		Ĭ.,							P : M				. 29		1	A .	A) 6		1
Sources	8930-8979		w					.40	100	un		, u								Ī
Uses	7630-7699		90			7.8			w	u)		vi		79						
Contrib. to Restricted Programs	8980-8999		\$ (1	(145,205) \$	145,205 \$	3.5 2.5		\$ (84,883)	\$ 84,883	10	•		(88 221) \$	88.221	60		\$ (107,575)	10	107,575 \$	
Net Increase (Decrease) to Fund Balance	200			(25,383) \$					vr.	w.	96	w		(7,284)	40	(53)	\$ (170.789)			(170,789)
Minimum Required Reserve Level	20%		w w	669,601 \$	7.284 \$	440 500		\$ 684,635	\$ 7,284	, .	2 0		574.891 \$	(0)	us e	95	\$ 404 102	102 \$	0	404,101
Committed & Assigned Funds:				-		П				000,000	000	L	ŀ		\$ 97,145	04			1/3	100,695
Revolving Cash	9711		45	1,000			1 27	1.000				ıA	1,000				91	1 000		
Assignment: Special Education			*	100 000								v)	•				l	-		
Prepaid Items	9713																			
Total Committed Funds & Assigned Funds				101,000				\$ 1,000				s)	1,000				1,000 00	00		1
Reserve - General Fund, Form 01	9789		49		man Rogale	Meric		\$ 96,030	Medium	Reserve				Minimum Required Reserve	Researce		\$ 100,685	\$	Manny Required Feature	
C	06/6			458, 101 Uni	stigned Rose	ne-Find 01		567,605	Unempred Reserve	d Reserve - Fund 01			476,746 Live	migned Reserve	od Reserve - Fund 01.		\$ 302,407	Unasang	ned Reserve - Fund 01	101
Fund 17 Balance	0700			95.000			- 433					,								Ī
Assignment: Special Education	9780			30,002			1				_	00 0	35,802					902		
Total Committed Funds & Assigned Funds			n un	52 102			7.	S 16 300					16,300					000		
Roserve - Special Reserve Fund 17	9789			701 107				201,26				A 4	201.70				\$ 75,802	902		
Total Available Unrestricted Reserves			9	68,601 hot	der Minmum Rio	num Reguled Reserve		663.635	Includes Minterum Remired Reserve	Remirred Reserve	0		573.891 844	Index Morning Barrish of Reserve	Street Parent		\$ A03 103		Inches Minimum Dominion December	- Constant
Available Reserve %			2	25.73%	CONTRACTOR CONTRACTOR		Î	34.55%					29.54%		-		ľ	_	William naque ou	Newayo
																		100		

SUPPLEMENTAL FORMS



	2019-	20 Estimated	Actuals	2	020-21 Budge	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA				I		
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation					'	
Education, Special Education NPS/LCI	i			1		
and Extended Year, and Community Day) i	
School (includes Necessary Small School						
ADA)	169.58	169.58	169.58	165.15	165.15	169.58
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation					2	
Education, Special Education NPS/LCI					12	
and Extended Year, and Community Day	1					
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &	1					
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI				1		
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
4. Total, District Regular ADA	400.50	400.50	400.50	405.45	405.45	100 =
(Sum of Lines A1 through A3) 5. District Funded County Program ADA	169.58	169.58	169.58	165.15	165.15	169.58
a. County Community Schools						
b. Special Education-Special Day Class	1.69	1.69	1.69	1.69	1.69	1.69
c. Special Education-NPS/LCI	0.61	0.61	0.61	0.61	0.61	0.61
d. Special Education Extended Year	0.15	0.15	0.01	0.15	0.15	0.15
e. Other County Operated Programs:	0.13	0.10	0,13	0.13	0.15	0.13
Opportunity Schools and Full Day	-					
Opportunity Classes, Specialized Secondary						
Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]		}		1		
g. Total, District Funded County Program ADA		•				
(Sum of Lines A5a through A5f)	2.45	2.45	2.45	2.45	2.45	2.45
6. TOTAL DISTRICT ADA		=:/•		=:.76		
(Sum of Line A4 and Line A5g)	172.03	172.03	172.03	167.60	167.60	172.03
7. Adults in Correctional Facilities						
8. Charter School ADA	REAL PROPERTY.	(4 T) TES	HERE ALL DA	WEST STYLES		7.045
(Enter Charter School ADA using	56 50			Mark Street		
Tab C. Charter School ADA)	100 May 100 Ma			MAN IN CHARGE	200 200	



		Inrestricted				
Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and I	Ξ;					
current year - Column A - is extracted)	·					
A. REVENUES AND OTHER FINANCING SOURCES			2 (10)	1 460 001 00	0.100/	1 450 133 00
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	1,500,093.00	-2.61% 0.00%	1,460,891.00 0,00	-0.19% 0.00%	1,458,133,00
3. Other State Revenues	8300-8599	31,403.00	0.00%	31,403.00	0,00%	31,403.00
4. Other Local Revenues	8600-8799	13,300.00	0,00%	13,300.00	0,00%	13,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	0.00	0.00%	0.00	0.00% 21.94%	0.00
	0900-0999	(84,883.00)	3.93%	(88,221,00)		
6. Total (Sum lines A1 thru A5c)		1,459,913.00	-2.91%	1,417,373.00	-1.56%	1,395,261.00
B. EXPENDITURES AND OTHER FINANCING USES		100			Control of the Control of	
1. Certificated Salaries	1	Sept. 101	1 - 7.8			
a. Base Salaries		Section Man		625,538.00	W. J. 1842 By S	644,304.00
b. Step & Column Adjustment				18,766.00		19,329.00
c. Cost-of-Living Adjustment			22 17 22 17			
d. Other Adjustments		Tole Wallaff	http://e-twiet/reg			
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	625,538.00	3.00%	644,304.00	3.00%	663,633.00
2. Classified Salaries			SACATISTICS.			
a. Base Salaries				203,547.00		209,653,00
b. Step & Column Adjustment	. 0		anniva ce i	6,106.00		6,290.00
c. Cost-of-Living Adjustment	1		14-23			
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	203,547.00	3.00%	209,653.00	3.00%	215,943.00
3. Employee Benefits	3000-3999	324,228.00	2,77%	333,223,00	7.59%	358,521.00
Books and Supplies	4000-4999	46,300.00	2.89%	47,638.00	2.69%	48,919.00
Services and Other Operating Expenditures	5000-5999	243,352.00	2.89%	250,385.00	2.69%	257,120.00
Capital Outlay	6000-6999	0.00	0,00%	0,00	0.00%	0.00
·	1				0.00%	
	7100-7299, 7400-7499	27,900.00	0.00%	27,900.00		27,900.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,986.00)	0.00%	(5,986.00)	0.00%	(5,986.00
9. Other Financing Uses a. Transfers Out	7600-7629	0.00	0.000		0.000/	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)	7030-7099	0.00	0.0070		0,0070	0.00
11. Total (Sum lines B1 thru B10)	F	1,464,879.00	2.88%	1,507,117.00	3.91%	1,566,050.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		1,404,879.00	2,00%	1,307,117.00	3,91%	1,366,030.00
(Line A6 minus line B11)	1	(4.066.00)		(90 744 00)		(170 780 00
· · · · · · · · · · · · · · · · · · ·		(4,966.00)		(89,744.00)	1×1/2-03/4	(170,789.00
D. FUND BALANCE			STATE OF THE			
1. Net Beginning Fund Balance (Form 01, line Fle)	1	669,601.65	7.4 1 1 1 1 1 1 1	664,635.65		574,891.65
2. Ending Fund Balance (Sum lines C and D1)	Ļ	664,635.65	10 10 10 10 10 10	574,891.65		404,102.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	SINCY PRINT		SALT COM		AND SE U
c. Committed						
1. Stabilization Arrangements	9750	0.00	Party Barrier	0.00		0.00
2. Other Commitments	9760	0.00	10 F 70 E 7 L	0,00	TO SEE MANUEL	0.00
d, Assigned	9780	0.00	3 3 4 2 1/2 1	0.00	510 Day 112 - C	0,00
e. Unassigned/Unappropriated	7100	0.00		0.00		0,0
	0780	06.020.02		07.145.00		100 505 05
1. Reserve for Economic Uncertainties	9789	96,030.00		97,145.00		100,695.00
2. Unassigned/Unappropriated	9790	567,605.65		476,746.65		302,407.65
f. Total Components of Ending Fund Balance					PASTA DESIGN	
(Line D3f must agree with line D2)		664,635.65	VISV-1-NO	574,891.65	1026-0011 Pet 2	404,102.65

SCHOOL DISTRICT LCFF CALCULATION VALLEY HOME JOINT ELEMENTARY 2020-21 BUDGET DEVELOPMENT

Additional Funding: Economic Recovery Payment	Additional Funding: Minimum State Aid	LCFF Entitlement (before COE transfer)
	Additional Funding: Economic Recovery Payment	Additional Funding: Economic Recovery Payment Additional Funding: Minimum State Aid

Funded ADA

2020-21	1,632,935	ī	•	1,632,935
	÷			\$

2021-22	1,500,093	£,	v	1,500,093
	\$			\$

2022-23	1,4			1,4
	⋄			Ş
	,093	£	4	6000

2022-23	1,460,891	t)	,	1,460,891	167.61
	\$			\$	
	193	-	.1470	93	.03

172.03

172.03

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund					1 / A A S L //	
a. Stabilization Arrangements	9750	0,00		0.00	100 100	0.00
b. Reserve for Economic Uncertainties	9789	96,030.00		97,145,00	S Charles Land	100,695,00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	567,605.65		476,746.65		302,407.65
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			100		1 57 -1	
a. Stabilization Arrangements	9750					_fa
b, Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0,00			A DESCRIPTION OF SECURITION OF	
3. Total Available Reserves (Sum lines E1a thru E2c)		663,635.65		573,891.65	- 20754 37	403,102.65

F. ASSUMPTIONS

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

	Re	stricted				
	Object Codes	2020-21 Budget (Form 01)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C)	2022-23 Projection (E)
Description	Codes	(A),	(B)	. (0)	(0)	
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
1 LCFF/Revenue Limit Sources	8010-8099	24,995.00	0.00%	24,995.00	0,00%	24,995.00
2. Federal Revenues	8100-8299	120,097.00	-25.44%	89,540.00	0,00%	89,540.00
3. Other State Revenues	8300-8599	74,566.00	0.00%	74,566.00	0.00%	74,566.00
4. Other Local Revenues	8600-8799	151,180.00	0.00%	151,180,00	0,00%	151,180.00
5. Other Financing Sources	8900-8929	0,00	0.00%	0.00	0.00%	0.00
a. Transfers In b. Other Sources	8930-8979	0,00	0.00%	0,00	0.00%	0.00
c. Contributions	8980-8999	84,883.00	3.93%	88,220.74	21.94%	107,575.00
6. Total (Sum lines A1 thru A5c)		455,721,00	-5,97%	428,501.74	4,52%	447 856 00
3. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				- 1	1231	
a. Base Salaries		- 12 C	enciosi, i mi	27,292.00	3 4 3 6 34	28,111.00
b. Step & Column Adjustment	la l	Visit Visit I	SEARCY STORY	819,00	william and the	843,00
c. Cost-of-Living Adjustment			A Land		C. IN PARTY	
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,292.00	3,00%	28,111.00	3,00%	28,954.00
	1000-1999	21,292.00	5,0076	28,111.00	5,0070	20,734,00
2. Classified Salaries			STREET, STREET	112 206 00		115,572,00
a. Base Salaries	1			112,206.00		
b. Step & Column Adjustment	1			3,366,00		3,467.0
c. Cost-of-Living Adjustment	1		100			
d. Other Adjustments	1		Str. E. Xi., A			
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	112,206.00	3.00%	115,572.00	3,00%	119,039.0
3. Employee Benefits	3000-3999	112,227.00	3.21%	115,835.00	4.36%	120,886.0
4. Books and Supplies	4000-4999	38,763,00	-78.22%	8,443.00	2,69%	8,670.0
5. Services and Other Operating Expenditures	5000-5999	89,694.00	2.89%	92,286,00	2,69%	94,768.0
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0,00%	0.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	69,553.00	0.00%	69,553.00	0,00%	69,553.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,986.00	0.00%	5,986.00	0.00%	5,986.0
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0,00%	0.0
b. Other Uses	7630-7699	0,00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section F below)					A 200 Y	
11. Total (Sum lines B1 thru B10)		455,721.00	-4.37%	435,786.00	2,77%	447,856.0
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00	- Victoria	(7,284.26)		0,0
D, FUND BALANCE	at .				Went salls	
1. Net Beginning Fund Balance (Form 01, line F1e)	-	7,284.26	Set High Land	7,284,26	SHIPP YEAR	0.0
2. Ending Fund Balance (Sum lines C and D1)	1	7,284.26		0.00		0,0
Components of Ending Fund Balance	9710-9719	0.00	110	0,00	673	0.0
a. Nonspendable	-		200		a favored E	0.0
b Restricted	9740	7,284.26		0.00	Personal Super-	CO GOT ETTE
c. Committed						
1. Stabilization Arrangements	9750		Part of the second			
2. Other Commitments	9760		1977 to 1917 by			
d. Assigned	9780		Serios II do		V B S C S CA	
e. Unassigned/Unappropriated			Mary Street			
1. Reserve for Economic Uncertainties	9789	3.7.5				
2. Unassigned/Unappropriated	9790	0.00		0,00		0.0
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,284.26	NI SEVER THE PERSON	0.00	Signal EV HILL	0.0

Qescription	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols, E-C/C) (D)	2022-23 Projection (E)
AVAILABLE RESERVES						
1. General Fund			2	No. of the line	AL THUNGS	
a. Stabilization Arrangements	9750	100 700 700			THE COL	
b, Reserve for Economic Uncertainties	9789	12 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A	21.0			
c. Unassigned/Unappropriated	9790				- 7 This 120	
Enter reserve projections for subsequent years 1 and 2			Wally years			
in Columns C and E; current year - Column A - is extracted.)		at the Vitalian	Est Variation		150130	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		REPLECTED AND				
a. Stabilization Arrangements	9750	A Director of		30 E 1 A		
b. Reserve for Economic Uncertainties	9789	3	171		100	
c. Unassigned/Unappropriated	9790	1		- F	8 " SAIR I	
3. Total Available Reserves (Sum lines E1a thru E2c)		B. O. P. Line St.	2		V	

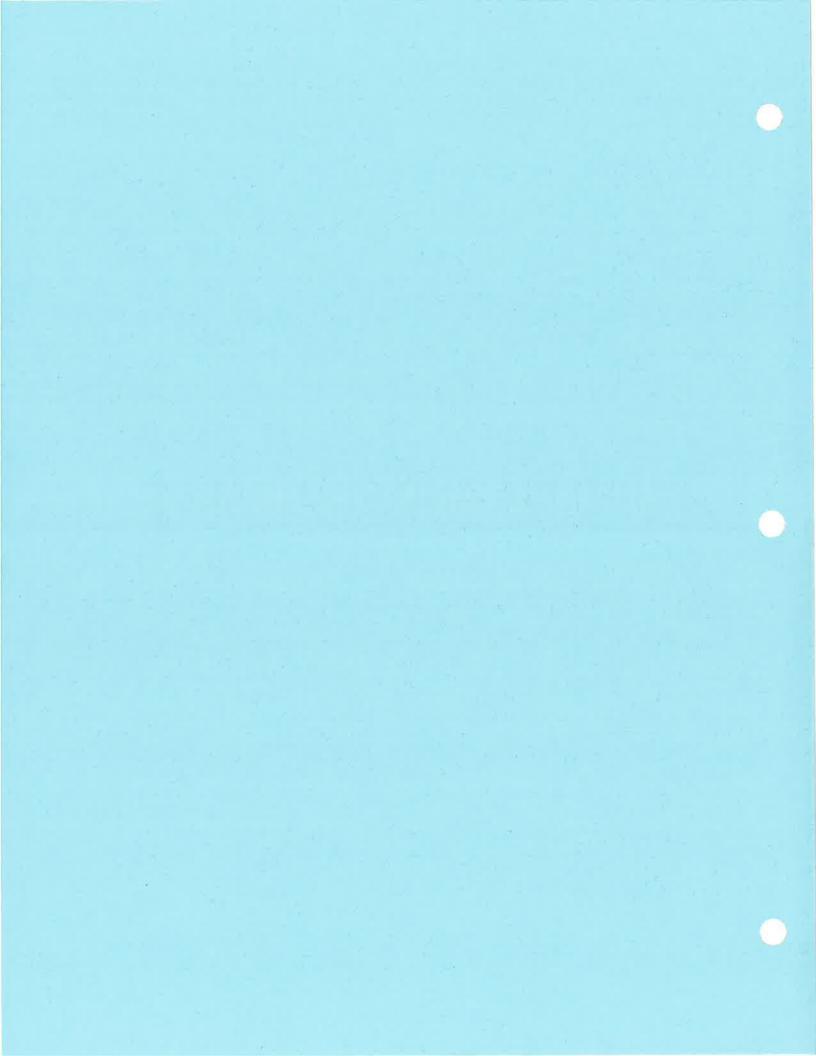
F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional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

		2020 21	94		%	
		2020-21 Budget	% Change	2021-22	% Change	2022-23
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols, E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)		- 1			1	
A. REVENUES AND OTHER FINANCING SOURCES		1	1			
1, LCFF/Revenue Limit Sources	8010-8099	1,525,088.00	-2.57%	1,485,886.00	-0,19%	1,483,128.00
2. Federal Revenues	8100-8299	120,097.00	-25.44%	89,540.00	0.00%	89,540.00
3. Other State Revenues	8300-8599	105,969.00	0.00%	105,969.00	0.00%	105,969.00
4. Other Local Revenues	8600-8799	164,480.00	0.00%	164,480.00	0.00%	164,480,00
5. Other Financing Sources		======				
a. Transfers In	8900-8929	0.00	0.00%	0.00	0,00%	0.00
b. Other Sources	8930-8979	0,00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(0,26)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,915,634.00	-3,64%	1,845,874.74	-0.15%	1,843,117.00
B, EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1				10 S 1 1 1	
a. Base Salaries	· · · · · · · · · · · · · · · · · · ·	1 V.	4 4 1 1 1 1 1	652,830.00		672,415.00
b. Step & Column Adjustment		770 PH 1 A 271		19,585.00		20,172.00
c. Cost-of-Living Adjustment		at the letter	2 2 2 2	0.00	2, 15	0.00
				0.00		0.00
d. Other Adjustments	1000-1999	(62.020.00	2.000/	672,415.00	3.00%	692,587.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	652,830.00	3,00%	6/2,415,00	3.00%	092,387.00
2. Classified Salaries	1	The state of the s			ELVIOLENS.	225 225 00
a. Base Salaries			V04 = 10 10	315,753,00	SDESYATE .	325,225.00
 b. Step & Column Adjustment 				9,472.00		9,757.00
c.' Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments			- N - 1 2 1	0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	315,753.00	3.00%	325,225.00	3.00%	334,982.00
3. Employee Benefits	3000-3999	436,455.00	2.89%	449,058.00	6.76%	479,407.00
Books and Supplies	4000-4999	85,063.00	-34.07%	56,081.00	2.69%	57,589.00
Services and Other Operating Expenditures	5000-5999	333,046,00	2,89%	342,671.00	2,69%	351,888.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	97,453.00	0.00%	97,453,00	0.00%	97,453.00
		0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7629	0.00	0.00%	0.00	0.00%	0.00
a. Transfers Out			0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.0076	0.00
10. Other Adjustments		4 000 500 00	The Mark Later Later	0,00	2 (70/	
11 Total (Sum lines B1 thru B10)		1,920,600.00	1.16%	1,942,903.00	3.65%	2,013,906.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	ì				The state of the s	(170 700 00
(Line A6 minus line B11)		(4,966.00)		(97,028.26)	TOTAL CHART TAIL	(170,789.00
D. FUND BALANCE			A STATE OF THE STA			
 Net Beginning Fund Balance (Form 01, line F1e) 	Į.	676,885.91		671,919.91		574,891.65
2. Ending Fund Balance (Sum lines C and D1)	1	671,919.91		574,891.65		404,102,65
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00	-3	1,000.00
b. Restricted	9740	7,284,26		0,00		0.00
c. Committed					A PART OF THE	
1. Stabilization Arrangements	9750	0,00	THE PARTY OF	0.00		0.00
2. Other Commitments	9760	0,00		0.00		0.00
d. Assigned	9780	0.00	Service Trans	0.00	The state of	0.00
e. Unassigned/Unappropriated					Lindalities	
Reserve for Economic Uncertainties	9789	96,030.00		97,145.00	NEC VIEW WATCH	100,695.00
2. Unassigned/Unappropriated	9790	567,605.65		476,746,65		302,407.65
f. Total Components of Ending Fund Balance		72				
(Line D3f must agree with line D2)		671,919.91		574,891.65	1000	404,102,6

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
AVAILABLE RESERVES	00000		192		(2)	(L)
I. General Fund		1		1		
a, Stabilization Arrangements	9750	0,00	N DE	0.00	IC TI	0.0
b. Reserve for Economic Uncertainties	9789	96,030,00		97,145,00		100,695.0
c. Unassigned/Unappropriated	9790	567,605,65		476,746.65		302,407
d. Negative Restricted Ending Balances						555,151,
(Negative resources 2000-9999)	979Z			0.00		0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00	Y 8	0
b. Reserve for Economic Uncertainties	9789	0.00		0,00		0.
c. Unassigned/Unappropriated	9790	0.00	-	0.00		0.0
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		663,635,65	LS	573,891,65		403,102.
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		34.55%		29.54%	11-12-12-2	20.0
RECOMMENDED RESERVES			"			347
1. Special Education Pass-through Exclusions		Laborator San				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
a, Do you choose to excitude from the reserve carculation		The state of the s				
	697					
the pass-through funds distributed to SELPA members?	No	Giller and				
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No .					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No .					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections	No	0.00		0.00		0
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)	No	0.00		0.00		0,
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections	No	0.00		0.00		0.
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA		0.00				
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col, A: Fonn A, Estimated P-2 ADA column, Lines A4 and C4; enter pro		165.15		164.82		164.
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col, A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter proceedings of the Reserves and Expenditures and Other Financing Uses (Line B11)	ojections)	1,920,600,00		164.82 1,942,903.00		164。 2,013,906。
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter proceed to the column of the Reserves and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Not the column of the column of the process of the column of the process of the pr	ojections)	165.15		164.82		164。 2,013,906。
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col, A: Fonn A, Estimated P-2 ADA column, Lines A4 and C4; enter proceedings of the column of the Reserves and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note, Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	ojections)	1,920,600,00		164.82 1,942,903.00		164。 2,013,906。 0.
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col, A: Fonn A, Estimated P-2 ADA column, Lines A4 and C4; enter proceedings and Columns and C4; enter proceeding the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note, Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	ojections)	1,920,600,00 0,00		1,942,903.00 0.00		164。 2,013,906。 0.
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col, A: Fonn A, Estimated P-2 ADA column, Lines A4 and C4; enter proceedings of the column of the Reserves and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note, Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	ojections)	1,920,600,00 0,00		1,942,903.00 0.00		164, 2,013,906, 0. 2,013,906.
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter proceedings and Columns and C4; enter proceedings and C4; enter pr	ojections)	1,920,600,00 0,00 1,920,600,00		1,942,903.00 0.00 1,942,903.00		2,013,906, 0, 2,013,906,
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col, A: Foun A, Estimated P-2 ADA column, Lines A4 and C4; enter proceed to the column of the Reserves and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note, Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	ojections)	1,920,600,00 0,00 1,920,600,00		1,942,903.00 0.00 1,942,903.00 5%		2,013,906, 0. 2,013,906.
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col, A: Fonn A, Estimated P-2 ADA column, Lines A4 and C4; enter proceed to the column of the Reserves and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Nown, Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Fonn 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	ojections)	1,920,600,00 0.00 1,920,600,00 5% 96,030,00		164.82 1,942,903.00 0.00 1,942,903.00 5% 97,145.15		2,013,906, 0, 2,013,906,
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col, A: Foun A, Estimated P-2 ADA column, Lines A4 and C4; enter proceed to the column of the Reserves and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Now to the column of the Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	ojections)	1,920,600,00 0,00 1,920,600,00		1,942,903.00 0.00 1,942,903.00 5%		0, 164, 2,013,906, 0, 2,013,906, 100,695, 71,000, 100,695,

		2.5
		0
y.		

CRITERIA AND STANDARDS



	NNUAL BUDGET F Ily 1, 2020 Budget		e)
	Insert "X" in app	licable boxes:	
X	necessary to imp will be effective	plement the Local Control and Accountabil for the budget year. The budget was filed a	a and Standards. It includes the expenditures ity Plan (LCAP) or annual update to the LCAP that and adopted subsequent to a public hearing by the n Code sections 33129, 42127, 52060, 52061, and
X	recommended re	eserve for economic uncertainties, at its pu	d ending fund balance above the minimum blic hearing, the school district complied with ch (2) of subdivision (a) of Education Code
	Budget available	e for inspection at:	Public Hearing:
		Valley Home Joint USD District Office June 10 - 16, 2020 June 16, 2020	Place: Valley Home JUSD Rm#4 Main Bld Date: June 16, 2020 Time: 06:00 PM
-	Signed:		
)		Clerk/Secretary of the Governing Board (Original signature required)	
	Contact person f	for additional information on the budget rep	ports:
	Name:	Julie A. Betschart	Telephone: (209)238-1937
	Title:	Senior Director, Business Services	E-mail: jbetschart@stancoe.org

Criteria and Standards Review Summary

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

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

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

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

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

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

JPPLE	MENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
11		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 	4	х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	X	
		 If yes, do benefits continue beyond age 65? 	X	
		 If yes, are benefits funded by pay-as-you-go? 		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	 Certificated? (Section S8A, Line 1) 		Х
	_	 Classified? (Section S8B, Line 1) 		Х
		 Management/supervisor/confidential? (Section S8C, Line 1) 		Х
S9	Local Control and Accountability Plan (LCAP)	 Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 	х	
	*	 Adoption date of the LCAP or an update to the LCAP: 	Not ap	plicable
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	x	

DDITIO	ONAL FISCAL INDICATORS	3 Y	No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	*

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

DITIO	ONAL FISCAL INDICATORS (co	ontinuea)	No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	x	
Α7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

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	ANN	NNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS	
	insu to th gove	ursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is secured for workers' compensation claims, the superintendent of the school district annually shall provide information the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The overning board annually shall certify to the county superintendent of schools the amount of money, if any, that it have claims to reserve in its budget for the cost of those claims.	e
	To th	the County Superintendent of Schools:	
	()) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):	
		Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities: \$ 0.00	
	(<u>X</u>)	This school district is self-insured for workers' compensation claims through a JPA, and offers the following information: Central Region Schools Insurance Group-CRSIG	
		Sufficient reserves-no budget considerations necessary for school district	
	()) This school district is not self-insured for workers' compensation claims.	
Υ	Signed	ed Date of Meeting:	
J		Clerk/Secretary of the Governing Board (Original signature required)	
		For additional information on this certification, please contact:	
Nar	ne:	Julie A. Betschart	
Title	∋ :	Senior Director, Business Services	
Tel	ephone:	e: <u>(209)238-1937</u>	
F_n	nail:	ihetschart@stancoe.org	9)

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level		istrict AD	Α	18
=	3.0%	0	to	300	741
(*)	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	165				
District's ADA Standard Percentage Level:	3.0%	0.		8	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18) District Regular Charter School	171	171		
Total ADA	171	171	0.0%	Met
Second Prior Year (2018-19) District Regular Charter School	161	161		
Total ADA	161	161	0.0%	Met
First Prior Year (2019-20) District Regular Charter School	159	170 0	127	
Total ADA	159	170	N/A	Met
Budget Year (2020-21) District Regular Charter School	170	X		
Total ADA	170			

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT r				*	
1b. STANDARD MET - F	unded ADA has not been overe	stimated by more than the sta	indard percentage level for two	o or more of the previous three years.	
Explanation: (required if NOT r				a di	

CRITERION: Enrollment

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

	Percentage Level	D	istrict AD	Α	
=	3.0%	0	to	300	
	2.0%	301	to	1,000	
*	1.0%	1,001	and	over	
istrict ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	165				
District's Enrollment Standard Percentage Level:	3.0%				

2A. Calculat

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

			Enrollment Variance Level	
	Enrollmen	t	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	178	167		
Charter School				
Total Enrollment	178	167	6.2%	Not Met
Second Prior Year (2018-19)		14		
District Regular	165	166		
Charter School				
Total Enrollment	165	166	N/A	Met
First Prior Year (2019-20)				
District Regular	166	177		
Charter School				
Total Enrollment	166	177	N/A	Met
Budget Year (2020-21)		¢ .		
District Regular	172			
Charter School				
Total Enrollment	172			

2B. Comparison of District Enrollment to the Standard

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

Evalenctions

(required if NOT met)

ia.	STANDARD MET -	Enrollment has not been	overestimated by	more than the	standard pe	rcentage level fo	or the first prior y	ear.
-----	----------------	-------------------------	------------------	---------------	-------------	-------------------	----------------------	------

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

3. CRITERION: ADA to Enrollment

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

C----

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)	161	167	
District Regular Charter School	101	0	
Total ADA/Enrollment	161	167	96.4%
Second Prior Year (2018-19) District Regular	159	166	
Charter School Total ADA/Enrollment	159	166	95.8%
First Prior Year (2019-20) District Regular	170	177	
Charter School	0		
Total ADA/Enrollment	170	177	96.0%
		Historical Average Ratio:	96.1%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	165	172		
Charter School	0			
Total ADA/Enrollment	165	172	95.9%	Met
st Subsequent Year (2021-22)	-			
District Regular	165	172	*!	
Charter School				
Total ADA/Enrollment	165	172	95.9%	Met
nd Subsequent Year (2022-23)		470		
District Regular	165	172		
Charter School				
Total ADA/Enrollment	165	172	95.9%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:	
(required if NOT met)	

CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Prior Year

d LCFF Revenue

Step 1 - Change in Population	(2019-20)	(2020-21)	(2021-22)	(2022-23)
a. ADA (Funded)				
(Form A, lines A6 and C4)	172.03	172,03	167,61	167,38
 b. Prior Year ADA (Funded) 		172.03	172.03	167.61
c. Difference (Step 1a minus Step	o 1b)	0.00	(4.42)	(0.23)
d. Percent Change Due to Popula	ation			
(Step 1c divided by Step 1b)		0.00%	-2.57%	-0.14%
Step 2 - Change in Funding Level			**	
a, Prior Year LCFF Funding		1,632,935.00	1,500,093.00	1,460,891.00
b1. COLA percentage			2.48%	3.26%
b2. COLA amount (proxy for purpo	ses of this			
criterion)		0.00	37,202.31	47,625.05
 c. Percent Change Due to Fundir 	g Level			
(Step 2b2 divided by Step 2a)		0.00%	2.48%	3.26%
Step 3 - Total Change in Population and	funding Level			
(Step 1d plus Step 2c)		0.00%	-0.09%	3.12%
LCFF F	Revenue Standard (Step 3, plus/minus 1%):	-1.00% to 1.00%	-1.09% to .91%	2.12% to 4.12%

Budget Year

1st Subsequent Year

2nd Subsequent Year

4A2. Alternate LCFF Revenue Standard - B	asic Aid			
DATA ENTRY: If applicable to your district, input d	ata in the 1st and 2nd Subsequent Year	r columns for projected local pro	operty taxes; all other data are extracted o	or calculated.
Basic Aid District Projected LCFF Revenue				
	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	734,318.00	718,409.00	718,409,00	718,409.00
Percent Change from Previous Year	Basic Aid Standard	N/A	N/A	N/A
	(percent change from previous year, plus/minus 1%):	N/A	N/A j.	N/A
4A3. Alternate LCFF Revenue Standard - N	lecessary Small School			
DATA ENTRY: All data are extracted or calculated	d.			2
Necessary Small School District Projected LC	FF Revenue	*		
		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1	Necessary Small School Standard	12027	(All All All All All All All All All All	
	(COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Ch	nange in LCFF Revenue			
DATA ENTRY: Enter data in the 1st and 2nd Sub	sequent Year columns for LCFF Reven	ue; all other data are extracted	or calculated.	
<i>y</i> ≤ ∞	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,646,891.00	1,500,093,00	1,460,891.00	1,458,133.00
	Projected Change in LCFF Revenue:	-8.91%	-2.61%	-0.19%
	LCFF Revenue Standard:	-1.00% to 1.00%	-1.09% to .91%	2.12% to 4.12%
	Status:	Not Met	Not Met	Not Met
4C. Comparison of District LCFF Revenue	e to the Standard			
DATA ENTRY: Enter an explanation if the standard			T/A /	
	ge in LCFF revenue is outside the stand	dard in one or more of the budg d in projecting LCFF revenue.	get or two subsequent fiscal years. Provid	e reasons why the projection(s
Explanation: 20/21 reflet (required if NOT met)	ects proposed deficit proration factor.			***************************************
			g	

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2017-18)	1,067,146.60	1,327,409.14	80.4%
Second Prior Year (2018-19)	1,086,550.95	1,503,996.70	72.2%
First Prior Year (2019-20)	1,180,119.00	1,632,813.00	72.3%
	1, 0	Historical Average Ratio:	75.0%

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
5.0%	5.0%	5.0%
70 00/ 40 00 00/	70.09/ 40.90.09/	70.0% to 80.0%
	(2020-21)	(2020-21) (2021-22) 5.0% 5.0%

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

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

Budget - Unrestricted

(Resources 0000-1999)
Salaries and Benefits Tota

Total Expenditures

Ratio

Fiscal Year	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2020-21)	1,153,313.00	1,464,879.00	78.7%	Met
1st Subsequent Year (2021-22)	1,187,180.00	1,507,117.00	78.8%	Met
2nd Subsequent Year (2022-23)	1,238,097.00	1,566,050.00	79.1%	Met

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

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

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

Explanation: (required if NOT met)			

6. CRITERION: Other Revenues and Expenditures

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

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

. Calculating the District's Other Revenues and Expenditures Stan	dard Percentage Ranges		
TA ENTRY, All data are extracted as coloulated	20		
TA ENTRY: All data are extracted or calculated.	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
 District's Change in Population and Funding Le (Criterion 4A1, Step 	0.00%	-0.09%	3.12%
2. District's Other Revenues and Expenditu Standard Percentage Range (Line 1, plus/minus 10	%): -10.00% to 10.00%	-10.09% to 9.91%	-6.88% to 13.12%
 District's Other Revenues and Expenditu Explanation Percentage Range (Line 1, plus/minus 5 		-5.09% to 4.91%	-1.88% to 8.12%
B. Calculating the District's Change by Major Object Category and C	Comparison to the Explanation Perc	entage Range (Section 6A, Li	ne 3)
ATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for ear ars. All other data are extracted or calculated. Splanations must be entered for each category if the percent change for any year.	i i		two subsequent
plect Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
rst Prior Year (2019-20)	92,506.00	-	
idget Year (2020-21)	120,097.00	29.83%	Yes
t Subsequent Year (2021-22)	89,540.00	-25.44%	Yes
d Subsequent Year (2022-23)	89,540.00	0.00%	No
(required if Yes)	<u> </u>		O
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rst Prior Year (2019-20)	A3) 134,273.00 105,969.00	-21.08%	Yes
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rst Prior Year (2019-20) udget Year (2020-21)	134,273.00	-21.08% 0.00%	Yes No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rst Prior Year (2019-20)	134,273,00 105,969.00		
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rst Prior Year (2019-20) udget Year (2020-21) st Subsequent Year (2021-22)	134,273.00 105,969.00 105,969.00 105,969.00	0.00%	No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line ret Prior Year (2019-20) udget Year (2020-21) st Subsequent Year (2021-22) nd Subsequent Year (2022-23) Explanation: District does not budget carryover at adop	134,273.00 105,969.00 105,969.00 105,969.00	0.00%	No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rest Prior Year (2019-20) (Line rest Prior Year (2020-21) (Line rest Year (2020-21) (Line rest Year (2021-22) (Line rest Year (2022-23) (Line rest Year (2022-23) (Line rest Year (2019-20) (Line rest Year (2019-20) (Form MYP, Line rest Year (2019-20) (Fo	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00	0.00% 0.00%	No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rst Prior Year (2019-20) udget Year (2020-21) st Subsequent Year (2021-22) rd Subsequent Year (2022-23) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line rist Prior Year (2019-20) udget Year (2020-21)	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00 105,969.00 105,969.00	0.00% 0.00% -17.33%	No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line ret Prior Year (2019-20) udget Year (2020-21) st Subsequent Year (2021-22) red Subsequent Year (2022-23) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line inst Prior Year (2019-20) udget Year (2020-21) st Subsequent Year (2021-22)	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00 105,969.00 105,969.00	0.00% 0.00% -17.33% 0.00%	No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line ret Prior Year (2019-20) Undget Year (2020-21) St Subsequent Year (2021-22) Ind Subsequent Year (2022-23) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line irst Prior Year (2019-20) Undget Year (2020-21) St Subsequent Year (2021-22) Ind Subsequent Year (2021-22) Ind Subsequent Year (2022-23)	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00 1064,480.00 164,480.00 164,480.00	0.00% 0.00% -17.33%	No No Yes No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rest Prior Year (2019-20) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2022-23) (adget Year (2022-23) (adget Year (2022-23) (adget Year (2021-22) (adget Year (2021-22) (adget Year (2021-20) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2020-22) (adget Year (2020-23) (adget Year (2020-2	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00 1064,480.00 164,480.00 164,480.00	0.00% 0.00% -17.33% 0.00%	No No Yes No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line ret Prior Year (2019-20) Indiget Year (2020-21) at Subsequent Year (2021-22) and Subsequent Year (2022-23) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line ret Prior Year (2019-20) udget Year (2020-21) at Subsequent Year (2021-22) and Subsequent Year (2022-23) Explanation: (required if Yes) District does not budget Local Revenue under the prior Year (2021-22) and Subsequent Year (2022-23) Explanation: (required if Yes)	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00 105,969.00 164,480.00 164,480.00 164,480.00 164,480.00 164,480.00	0.00% 0.00% -17.33% 0.00%	No No Yes No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rest Prior Year (2019-20) (adget Year (2020-21) (adget Year (2021-22) (adget Year (2021-22) (adget Year (2022-23)) (adget Year (2022-23) (adget Year (2021-22) (adget Year (2021-22) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2020-23) (adget Year (2021-22) (adget Year (2021-22) (adget Year (2022-23) (adget Year (2022-	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00 1064,480.00 164,480.00 164,480.00 164,480.00 164,480.00	0.00% 0.00% -17.33% 0.00% 0.00%	No No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rest Prior Year (2019-20) (adget Year (2020-21) (adget Year (2021-22) (ad Subsequent Year (2022-23)) (ad Subsequent Year (2022-23) (ad Subsequent Year (2022-23) (adget Year (2021-22) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2020-23) (adget Year (2020-23) (adget Year (2020-23) (adget Year (2020-24) (adget Year (202	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00 1064,480.00 164,480.00 164,480.00 164,480.00 164,480.00	0.00% 0.00% -17.33% 0.00% 0.00%	Yes No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line rest Prior Year (2019-20) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2022-23) (adget Year (2022-23) (adget Year (2022-23) (adget Year (2022-23) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2020-21) (adget Year (2020-22) (adget Year (2020-23) (adget Year (2020-24) (adget Year (2020-2	134,273.00 105,969.00 105,969.00 105,969.00 105,969.00 1064,480.00 164,480.00 164,480.00 164,480.00 164,480.00	0.00% 0.00% -17.33% 0.00% 0.00%	No No No

(required if Yes)

Services and Other Opera	ating Expenditures (Fund 01, Objects 5000-5999)	(Form MYP, Line B5)		
Firs Year (2019-20)	Ĺ	441,529.00		
Budy , rear (2020-21)		333,046.00	-24.57%	Yes
1st Subsequent Year (2021-22)	1	342,671.00	2.89%	No
2nd Subsequent Year (2022-23)		351,888.00	2.69%	No
	-			
Explanation: (required if Yes)	District does not budget carryover at adoption.		11	
6C. Calculating the District's C	hange in Total Operating Revenues and Exp	penditures (Section 6A, Line 2)		
DATA ENTRY: All data are extracte	d or calculated.			
Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
Total Federal, Other State	, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	· [425,750.00		
Budget Year (2020-21)		390,546.00	-8.27%	Met
1st Subsequent Year (2021-22)		359,989.00	-7.82%	Met
2nd Subsequent Year (2022-23)		359,989.00	0.00%	Met
Total Books and Supplies	s, and Services and Other Operating Expenditure	es (Criterion 6B)		
First Prior Year (2019-20)		602,243.00		
Budget Year (2020-21)	•	418,109.00	-30.57%	Not Met
1st Subsequent Year (2021-22)		398,752.00	-4.63%	Met
2nd Subsequent Year (2022-23)	Ļ	409,477.00	2.69%	Met
STANDARD MET - Project	ed total operating revenues have not changed by m	ore than the standard for the budget	and two subsequent fiscal years.	- ×
Explanation:				
Federal Revenue			9	
(linked from 6B if NOT met)				
Explanation: Other State Revenue (linked from 6B if NOT met)				
Explanation: Other Local Revenue (linked from 6B if NOT met)	÷			
projected change, descript	rojected total operating expenditures have changed ions of the methods and assumptions used in the prin Section 6A above and will also display in the expla	ojections, and what changes, if any, v	more of the budget or two subsequ will be made to bring the projected o	ent fiscal years. Reasons for the pperating expenditures within the
Explanation: Books and Supplies (linked from 6B if NOT met)	District does not budget carryover at adoption.	9 4	2	
Prodomations	District does not hudget corpover at adoption			
Explanation: Services and Other Exp (linked from 6B	District does not budget carryover at adoption.	10 m		
if NOT met)	30	1065		

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7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

1.	 a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? 	No
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00

- Ongoing and Major Maintenance/Restricted Maintenance Account
 - and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments

a. Budgeted Expenditures

(Line 1b, if line 1a is No) c. Net Budgeted Expenditures and Other Financing Uses

1,920,600.00			
1,520,000.00	3% Required	Budgeted Contribution¹	
	Minimum Contribution	to the Ongoing and Major	
0.00	(Line 2c times 3%)	Maintenance Account	Status
1,920,600.00	57,618.00	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) x	
Explanation: (required if NOT met and Other is marked)		>

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

- 1. District's Available Reserve Amounts (resources 0000-1999)
 - a. Stabilization Arrangements
 (Funds 01 and 17, Object 9750)
 - b. Reserve for Economic Uncertainties
 - (Funds 01 and 17, Object 9789)
 - c. Unassigned/Unappropriated
 - (Funds 01 and 17, Object 9790)
 - Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
- e. Available Reserves (Lines 1a through 1d)

District's Available Reserve Percentage

- 2. Expenditures and Other Financing Uses
 - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- (Line 1e divided by Line 2c)

 District's Deficit Spending Standard Percentage Lev

Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
0.00	0.00	0.00
87,115.34	100,341.44	110,500.00
294,595.08	393,293.21	458,101.65
0.00 381,710.42	0.00 493,634.65	0.00 568,601.65
1,742,306.75	2,006,828.71	2,210,002.00
		0.00
1,742,306.75	2,006,828.71	2,210,002.00
21.9%	24.6%	25.7%

evels 1/3):	7.3%	8.2%	8.6%	
- 3				

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	107,796.32		N/A	Met
Second Prior Year (2018-19)	65,341,42		N/A	Met
First Prior Year (2019-20)	(25,383.00)	1,632,813.00	1.6%	Met
Budget Year (2020-21) (Information only)	(4,966.00)	1,464,879.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

(Line 3 times '

Explanation:			
(required if NOT met)		-93	
	生		

9. CRITERION: Fund Balance

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

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

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

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

168

District's Fund Balance Standard Percentage Level:

1.7%

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

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

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

(If overestimated, else N/A) Status Original Budget Estimated/Unaudited Actuals Fiscal Year 521,846.91 Met 361,146.76 N/A Third Prior Year (2017-18) Met 557,331.91 629,643.23 N/A Second Prior Year (2018-19) Met N/A 618,042.23 694.984.65 First Prior Year (2019-20) Budget Year (2020-21) (Information only) 669,601.65

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

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

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

Expla	an	ation	:
required	if	NOT	met)

California Dept of Education SACS Financial Reporting Software - 2020.1.0 File: cs-a (Rev 04/10/2020)

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

10 CRITERION: Reserves

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	165	165	165
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

4	Do you choose to exclude from the reserve calculation	ion the page through funds distributed to SELDA	nambare?
	Do you choose to exclude from the reserve calculation	ion the pass-through funds distributed to SELFA r	Hellinerst

If you are the SELPA AU and are excluding special education pass-through funds:

6.4-	
NO	

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

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

10B. Calculating the District's Reserve Standard

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

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

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

_	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	1,920,600.00	1,942,903.00	2,013,906.00
_	0.00	0.00	0.00
	1,920,600.00	1,942,903.00	2,013,906.00
	5%	5%	5%
	96,030.00	97,145.15	100,695.30
_	71,000.00	71,000.00	71,000.00
	96,030.00	97,145.15	100,695.30

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

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10G.	Calculating	the Dis	trict's Bu	daeted Res	serve Amount

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

	e Amounts ricted resources 0000-1999 except Line 4):	(2020-21)	(2021-22)	(2022-23)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2,	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	96,030.00	97,145.00	100,695.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	567,605.65	476,746.65	302,407.65
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)		0.00	200
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	663,635.65	573,891.65	403,102.65
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	34.55%	29.54%	20.02%
	District's Reserve Standard			
- 3	(Section 10B, Line 7):	96,030.00	97,145.15	100,695.30
		2		
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation: (required if NOT met)	

<u>su</u> r	EMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer,
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
15	Does your district have large non-recurring general fund expenditures that are funded with ongoing seneral fund revenues?
1b.	If Yes, identify the expenditures:
*	
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
	g a

S5. Contributions

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

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years.

Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

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

20/21 Eliminate transfer in from F17

-10.0% to +10.0% District's Contributions and Transfers Standard: -\$20,000 to +\$20,000 S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated. Status Amount of Change Percent Change Projection Description / Fiscal Year Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) (145,205.00) First Prior Year (2019-20) Not Met (60, 322.00)-41.5% (84,883.00)Budget Year (2020-21) (88,221.00) 3,338.00 3.9% Met 1st Subsequent Year (2021-22) 19,354.00 21.9% Met (107,575,00) 2nd Subsequent Year (2022-23) Transfers In, General Fund * 24,284.00 First Prior Year (2019-20) (24,284.00)-100.0% Not Met 0.00 Budget Year (2020-21) Met 0.00 0.0% 1st Subsequent Year (2021-22) 0.00 Met 2nd Subsequent Year (2022-23) 0.00 0.00 0.0% Transfers Out, General Fund * 0.00 First Prior Year (2019-20) Met 0.00 0.00 0.0% Budget Year (2020-21) Met 0.0% 0.00 1st Subsequent Year (2021-22) 0,00 0.00 Met 2nd Subsequent Year (2022-23) 0.00 0.0% Impact of Capital Projects 1d No Do you have any capital projects that may impact the general fund operational budget? * Include transfers used to cover operating deficits in either the general fund or any other fund. S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. 20/21 Special Education est to decrease by approx \$100K **Explanation:** (required if NOT met) NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

√alley Home Joint Elementary Stanislaus County

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

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

).		
	Explanation: (required if NOT met)		
d.	NO - There are no capital pro	ojects that may impact the general fund operational budget.	
	Project Information: (required if YES)		
	*		
			- ,

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S6. Long-term Commitments

	Identify all existing and new	multiyear comr	nitments¹ and their annual required	payments for th	e budget year and	d two subsequent fiscal years.	9
	Explain how any increase in	annual payme	nts will be funded. Also explain how	any decrease t	o funding sources	s used to pay long-term commitments will I	pe replaced.
	¹ Include multiyear commitm	nents, multiyear	debt agreements, and new program	ms or contracts	that result in long-	-term obligations.	
S6A. I	dentification of the Distr	ict's Long-ter	m Commitments				
DATA	ENTRY: Click the appropriate	button in item	1 and enter data in all columns of ite	em 2 for applica	ble long-term com	nmitments; there are no extractions in this	section.
1.	1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C) Yes						
2.	If Yes to item 1, list all new than pensions (OPEB); OP	and existing mu EB is disclosed	ltiyear commitments and required a in item S7A.	nnual debt serv	rice amounts. Do r	not include long-term commitments for po	stemployment benefits other
	*	# of Years	S	ACS Fund and	Object Codes Use	ed For:	Principal Balance
	Type of Commitment	Remaining	Funding Sources (Rever			ebt Service (Expenditures)	as of July 1, 2020
	Leases						
	ates of Participation al Obligation Bonds		Fund 01-Property Tax		Fund 51		1,841,229
	Early Retirement Program		Tuna 01-1 topony rax		T dijd o i		
	School Building Loans						
Comp	ensated Absences				İ		
Other I	Long-term Commitments (do	not include OP	EB);				3:
			al-x-c				
_				- 22			
	TOTAL:						1,841,229
			Prior Year (2019-20)	(202	et Year 20-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
:2	22 0 W W W		Annual Payment		Payment	Annual Payment (P & I)	Annual Payment (P & I)
	e of Commitment (continued) I Leases	9	(P & I)	(P	& I)	(F & I)	(F & I)
	cates of Participation						
	al Obligation Bonds		83,288		91,700	99,825	99,825
	Early Retirement Program						
	School Building Loans						
Comp	ensated Absences		L				
Other	Long-term Commitments (co	ntinued):					
-							
							- X IFON
-	Total Ann	ual Payments:	83,288		91,700	99,825	99,825
			eased over prior year (2019-20)?	,	res 51,700	Yes	Yes

	`\	
S6b.	Imparison of the District	's Annual Payments to Prior Year Annual Payment
DATA I	ENTRY: Enter an explanation if	Yes.
1a.	Yes - Annual payments for lo funded.	ng-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be
	Explanation: (required if Yes to increase in total annual payments)	Bond Payments are made with property taxes generated by the bond.
S6C. I	dentification of Decreases	to Funding Sources Used to Pay Long-term Commitments
		es or No button in item 1; if Yes, an explanation is required in item 2.
1.	Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No
2.		*
	No - Funding sources will not	decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
	Explanation: (required if Yes)	2 N

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

S7. Unfunded Liabilities

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

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required

S7A. I	dentification of the District's Estimated Unfunded Liability for Poste	employment Benefits Other	than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applica	ble items; there are no extractio	ns in this section except the budget year	data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes]	
2.	For the district's OPEB: a. Are they lifetime benefits?]	
	b. Do benefits continue past age 65?]	
	c. Describe any other characteristics of the district's OPEB program including their own benefits:	eligibility criteria and amounts, if	f any, that retirees are required to contribu	ite toward
	.(e):	e		×
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-you-go	
	 b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance governmental fund 	e or	Self-Insurance Fund	Governmental Fund
4.	OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		203,496.00 0,00 203,496.00	ust be entered.
	 e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation 	Jun 20,		*)
5.	OPEB Contributions	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	24,268.0	0 24,268.0	24,268.00
	Memod b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	16,559.0		

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

S7B	dentification of the District's Unfunded Liability for Self-Insurance	ce Programs		
DA'ı.	JTRY: Click the appropriate button in item 1 and enter data in all other app	olicable items; there are no extraction	s in this section.	
4,	Does your district operate any self-insurance programs such as workers' c employee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including deactuarial), and date of the valuation:	etails for each such as level of risk re	tained, funding approach, basis for valu	uation (district's estimate or
				ě
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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S8. Status of Labor Agreements

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

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

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

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

88A. C	ost Analysis of District's La	bor Agre	ements - Certificated (Non-ma	nagement) Employe	es		
DATA E	NTRY: Enter all applicable data	items; ther	e are no extractions in this section.				
			Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Numbe ull-time	r of certificated (non-manageme e-equivalent (FTE) positions	nt)	8.4		8.3	8.3	8.3
ertific 1.	ated (Non-management) Salar Are salary and benefit negotiati			•	No		
16	11 h	Yes, and take	he corresponding public disclosure iled with the COE, complete questic	documents ons 2 and 3.			
	l! F	Yes, and the nave not be	he corresponding public disclosure en filed with the COE, complete que	documents estions 2-5.		0	
			y the unsettled negotiations includir	ng any prior year unsettle	ed negotiations an	d then complete questions 6 and	7.
		Settled thru	19-20.				
	نيان ا						7
Negotia 2a.	ations Settled Per Government Code Section	3547.5(a)	date of public disclosure board me	eting:			
2b.	Per Government Code Section by the district superintendent a	nd chief bu	was the agreement certified siness official? of Superintendent and CBO certific	ation:	Yes		
3.	to meet the costs of the agreer	ment?	was a budget revision adopted of budget revision board adoption:				
4.	Period covered by the agreem	,	Begin Date:		End Date		I.
5.	Salary settlement:			Budget Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement projections (MYPs)?	t included in	n the budget and multiyear				
	Ē	Total cost	One Year Agreement of salary settlement				
		% change	in salary schedule from prior year or				
		Total cost	Multiyear Agreement of salary settlement				
		% change (may enter	in salary schedule from prior year text, such as "Reopener")				
		Identify the	source of funding that will be used	to support multiyear sal	ary commitments:		

Negoti	ations Not Settled			17
6	Cost of a one percent increase in salary and statutory benefits	6,193		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
7	A second final code of the annual and attitude and a second a second and a second a	(2020-21)	(2021-22)	(2022-23)
7.	Amount included for any tentative salary schedule increases	0		<u> </u>
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2020-21)	(2021-22)	(2022-23)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	100	110	7,0
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Certifi	cated (Non-management) Prior Year Settlements			
Are an	y new costs from prior year settlements included in the budget?			
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
	<u></u>			
				×
	,			
	*	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certific	cated (Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
	(··, ··	(200.2.7)		
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2,	Cost of step & column adjustments	103	103	100
3.	Percent change in step & column over prior year			
•	To the state of th			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Ce	ted (Non-management) Attrition (layoffs and retirements)	(2020-21)	(2021-22)	(2022-23)
			- Andrewskii	
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
	The satings north admits moraded in the badget and in the c.	110		
2.	Are additional H&W benefits for those laid-off or retired employees		20	
	included in the budget and MYPs?	No	No	No
		110	NO	1 10
Certific	cated (Non-management) - Other			
	ner significant contract changes and the cost impact of each change (i.e., class	s size, hours of employment, leave of a	absence, bonuses, etc.):	
	*			

S8B. 0	Cost Analysis of District's	Labor Agre	ements - Classified (Non-mana	gement) Employees			
							×
DATA	EN I RY: Enter all applicable da	ita items; thei	e are no extractions in this section.				Out Cub-convert Year
			Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	er of classified (non-manageme	ent)	10.9		6.7	6	.7
F I E pc	ositions		10.9		0.7		
Classi	fied (Non-management) Sala Are salary and benefit negot	iations settled		documents as 2 and 3.	No		
		If Yes, and have not be	the corresponding public disclosure of een filed with the COE, complete que	documents stions 2-5.			
	101				a actiction	ond then complete superiors &	and 7
			fy the unsettled negotiations including	g any phor year unsettled	legotiation	s and then complete questions of	and 1.
		Settled thru	19-20.				
	3						
				· · · · · · · · · · · · · · · · · · ·			16
Negoti 2a.	<u>lations Settled</u> Per Government Code Sect board meeting:	ion 3547.5(a)	, date of public disclosure				
2b.	Per Government Code Sect by the district superintender	nt and chief b	n, was the agreement certified usiness official? e of Superintendent and CBO certifica	ation:			ē.
3.	Per Government Code Sector to meet the costs of the agr	eement?), was a budget revision adopted of budget revision board adoption:				- 1
4.	Period covered by the agree	ement;	Begin Date:		End 1	Date:	
5.	Salary settlement:		4	Budget Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlem projections (MYPs)?	ent included i	n the budget and multiyear	(3333.37)			
		Total cost	One Year Agreement of salary settlement				
		% change	in salary schedule from prior year				
		Total cost	or Multiyear Agreement of salary settlement				
			in salary schedule from prior year r text, such as "Reopener")				
		Identify the	e source of funding that will be used t	o support multiyear salary	commitme	ents:	
			a)		d#		
Nt	Matiana Not Colled		.5				
Nego	cost of a one percent incre	ease in salarv	and statutory benefits		4,803		
0.	2001 0, 0 2.10 poi 3011 11010		n e	Budget Year (2020-21)		1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7.	Amount included for any te	ntative salary	schedule increases	*	0		0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year	Yes	No	No
Classified (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs if Yes, explain the nature of the new costs:	No		(e
	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2020-21)	(2021-22)	(2022-23)
 Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year 	Yes	Yes	Yes
Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are savings from attrition included in the budget and MYPs?	Yes	No	No
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No
Clar 'sied (Non-management) - Other Lis significant contract changes and the cost impact of each change (i.e., hours	s of employment, leave of absence	e, bonuses, etc.):	
FTE Adjusted based on hours/day divided by 8	3 hour = FTE		
<u> </u>	34		
			-4
·			
All and the second seco	*		

S8C. C	ost Analysis of District's L	abor Agree	ements - Management/Supervi	sor/Confidential Employees		
			are no extractions in this section.	-		
			Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Numbe	r of management, supervisor, ar ntial FTE positions	nd	1.0	1.0	4	1.0
	ement/Supervisor/Confidentia	1	•			
	and Benefit Negotiations	ı				
1.	Are salary and benefit negotiat	ions settled	for the budget year?	No		
	4	f Yes, comp	lete question 2.		×	
		f No, identify	the unsettled negotiations including	g any prior year unsettled negotiati	ons and then complete questions 3	and 4.
	[Settled thru	19-20.			
				'		
Magatir	ations Settled	f n/a, skip th	e remainder of Section S8C.			3
2.	Salary settlement:		×	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement projections (MYPs)?	included in	the budget and multiyear	No	[®] No	No
		Total cost of	salary settlement			
			salary schedule from prior year ext, such as "Reopener")		.0	
Monetic	ations Not Settled					
3.	Cost of a one percent increase	in salary a	nd statutory benefits	1,692		
				Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4.	Amount included for any tenta	tive salary s	chedule increases	0	(EVET LE)	0 0
_	ement/Supervisor/Confidentia and Welfare (H&W) Benefits	el		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit char	nges include	d in the budget and MYPs?	Yes	No	No
2.	Total cost of H&W benefits		E	X E		
3.	Percent of H&W cost paid by			*		
4.	Percent projected change in F	I&VV cost ov	er prior year			
	jement/Supervisor/Confidentiand	al _%	3	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustmen	e included i	the hudget and MVPs?	No	No	No
2,	Cost of step and column adjustment		The budget and MTF 3:	110		
3.	Percent change in step & colu	mn over pri	or year			
	gement/Supervisor/Confidentia Benefits (mlleage, bonuses, e			Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Guiei				122-2-11		
1.	Are costs of other benefits inc	luded in the	budget and MYPs?	Yes	No	No
2. 3	Total cost of other benefits Percent change in cost of other	er henefits o	ver prior year			

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S9. Local Control and Accountability Plan (LCAP)

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

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

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

No	

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

Not applicable

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No

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ADD	ITIONAL FISCAL INDICATORS	
	è	
	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to an e reviewing agency to the need for additional review.	y single indicator does not necessarily suggest a cause for concern, but may
DATA	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatical	illy completed based on data in Criterion 2.
A1,	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
А3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
	ė.	
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
	er e	
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
	E	ži.

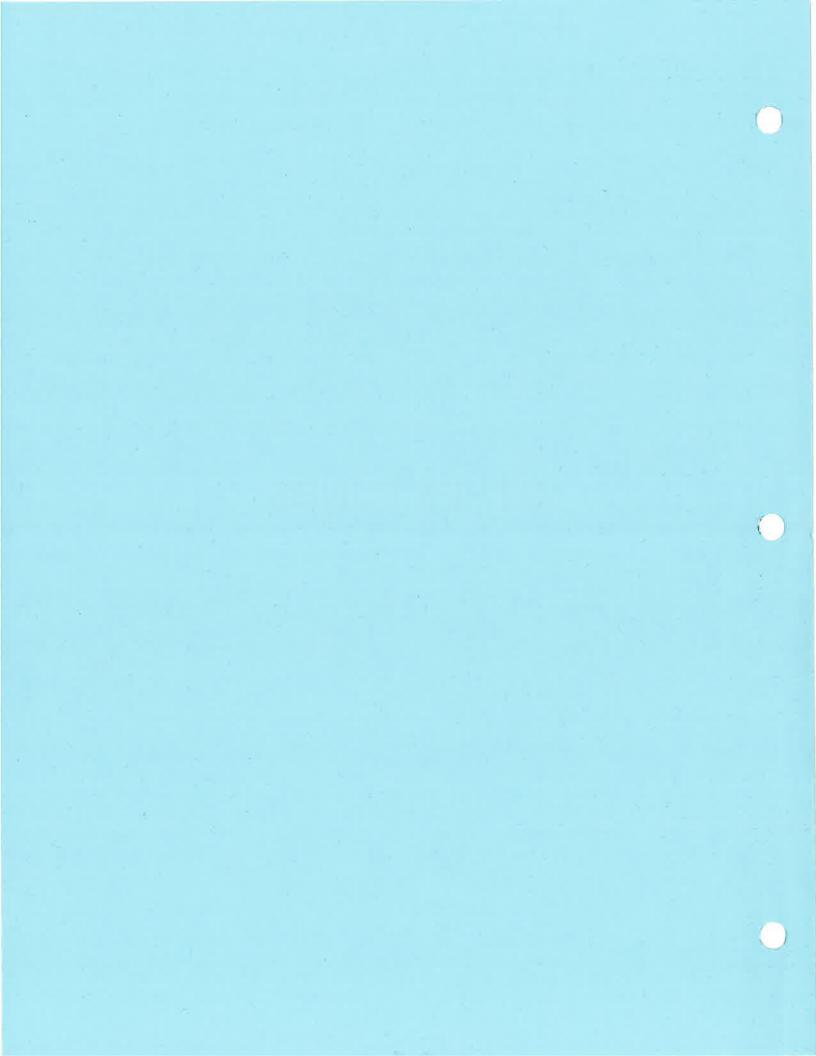
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments
(optional)

A2 - District utilized excel

End of School District Budget Criteria and Standards Review

OTHER FUNDS



6/6/2020 KN 2021 OTHER FUNDS BUDGET

VALLEY HOME JOINT ELEMENTARY SCHOOL 2020/21 BUDGET DEVELOPMENT Other Funds

Ending Balance	10,175.00	25	52,161.91	#0 #0 #1	106,128.65	42,558.49	
1	↔		Ф		ь	\$	
Expenditures	0		165		. b	9	
	₩		↔		₩	₩	_
Other Fund Contrib/Encroach	€9		€		₩		
Revenue	\$ 50.00	book.	\$ 60.00		\$ 1,000.00	\$ 1,000.00	
/ Prior Year Fund Balance	10,125.00	ick text book	52,101.91		105,128.65	41,558.49	
	φ <	\gtrsim	↔		↔	€	
attached to	/ Deferred Maintenance	which or	Special Reserve	0	Capital Project	Special Reserve for Capital Projects	
	Form		FI	noth o	Form 25	Form 40	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					i r
1) LCFF Sources		8010-8099	5,000.00	0.00	-100.0%
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	125.00	50.00	-60.0%
5) TOTAL, REVENUES			5,125.00	50.00	-99.0%
B. EXPENDITURES					
1) Certificated Salaries	9	1000-1999	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			5,125.00	50.00	-99.0%
D. OTHER FINANCING SOURCES/USES			3,123.00	00.00	8
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,125.00	50,00	-99.0%
F. FUND BALANCE, RESERVES			,		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,000.00	10,125.00	102.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,000.00	10,125.00	102.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,000.00	10,125.00	102.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			10,125.00	10,175.00	0.5%
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	is	9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			0-1	8	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			¥5		
Other Assignments		9780	10,125.00	10,175.00	0.5%
e) Unassigned/Unappropriated	5			" "	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

escription	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
ASSETS					
Cash a) in County Treasury	· · · · · ·	9110	5,093.24		
Fair Value Adjustment to Cash in County Treasury	<i>!</i>	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account	*	9130	0.00		
d) with Fiscal Agent/Trustee	50	9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments	a	9150	0.00		
3) Accounts Receivable		9200	0.00	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	N.	9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,093.24		
. DEFERRED OUTFLOWS OF RESOURCES				20	
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					٠
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		14
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
S. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			5,093.24		

)			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
LCFF SOURCES					
LCFF Transfers				.01	
LCFF Transfers - Current Year		8091	5,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE	7.				
Other Local Revenue					<i>y</i>
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales				<u> (a</u>	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	125.00	50.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments	3	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			125,00	50.00	-60.0%
TOTAL, REVENUES			5,125.00	50.00	-99.09

July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
				<i>a</i>	
Classified Support Salaries	s	2200	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.00
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS	W	3201-3202	0.00	0,00	0.0
OASDI/Medicare/Alternative	8	3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0,0
Workers' Compensation		3601-3602	0.00	0.00	0,0
OPEB, Allocated	3.63	3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		- 20	0.00	0.00	0.0
BOOKS AND SUPPLIES		W	*		
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0

)					
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	<u>, </u>				
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	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	10	5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES	- 8	0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	è		0.00	0.00	0.0%
- HER OUTGO (excluding Transfers of Indirect Costs)				•	
Debt Service				ác.	
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0,00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

W Sec	_ = -		2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
NTERFUND TRANSFERS			l l		2 2
INTERFUND TRANSFERS IN					
*					0.00
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00
USES					
Transfers of Funds from					0.00
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses	74	7699	0.00	0.00	0.00
(d) TOTAL, USES			0.00	0.00	0.00
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					i e

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
	Tresourise Course	Object Codes			and the same of th
A. REVENUES				2.5	
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	26	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,900.00	60.00	-96.8%
5) TOTAL, REVENUES			1,900.00	60.00	-96.8%
3, EXPENDITURES		12	=		
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0,00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			1,900.00	60.00	-96,8%
FINANCING SOURCES AND USES (A5 - B9) O OTHER FINANCING SOURCES/USES			1,900.00	60.00	-90,07/
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out	- N − E	7600-7629	24,284.00	0.00	-100.09
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			(24,284.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,384.00)	60.00	-100.3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	74,485.91	52,101.91	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,485.91	52,101.91	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,485.91	52,101.91	-30.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			52,101.91	52,161.91	0.1%
a) Nonspendable - Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0,00	0.00	0.0%
Prepaid Items	## #	9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	52,101.91	52,161.91	0.19
Special Education	0000	9780		35,861.91	
Curriculum	0000	9780		16,300.00	
Special Education	0000	9780	35,802.00		
Curriculum	0000	9780	16,299.91		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	51,470.02		
1) Fair Value Adjustment to Cash in County Treasur	У	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		78
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
TOTAL, ASSETS		*	51,470.02		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES		tu tu			
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00	*:	
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	i i	9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY			9		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		ē .	51,470.02		

Valley Home Joint Elementary Stanislaus County

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

50 71324 0000000 Form 17

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,900.00	60.00	-96.8%
Net Increase (Decrease) in the Fair Value of Investments	.	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,900.00	60.00	-96,8%
TOTAL, REVENUES	*1		1,900.00	- 60.00	-96.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS	£				840
Si					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0,00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			i ii		
To: General Fund/CSSF		7612	24,284.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,284.00	0.00	-100.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of		91			
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
CONTRIBUTIONS	50		, x	3	
Contributions from Restricted Revenues		8990	0.00	- 0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
			(4)		
TOTAL, OTHER FINANCING SOURCES/USES (a - b +̀ c - d + e)			(24,284.00)	0.00	-100.09

Departmen	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Description A. REVENUES	Resource codes	Opject codes	Estillated Actuals	Budget	Difference
A. NEVEROLO					
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	0.09
4) Other Local Revenue		8600-8799	9,226.79	1,000.00	-89.2%
5) TOTAL, REVENUES			9,226.79	1,000.00	-89.2%
B. EXPENDITURES) in
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
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	0.09
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				1)	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,226,79	1,000.00	-89.2
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		****		0.00	0.00
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0,0
Other Sources/Uses Sources		8930-8979	0.00	0.00	0,0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

7/			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			9,226.79	1,000.00	-89.2%
F. FUND BALANCE, RESERVES			n.	=	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,901,86	105,128.65	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,901.86	105, 128,65	9.6%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,901.86	105,128.65	9.6%
2) Ending Balance, June 30 (E + F1e)			105,128.65	106,128.65	1.0%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Nevolving Cash		3711	0.00	0.00	
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0,00	0.00	0.0%
b) Restricted		9740	6,726.79	7,726.79	14.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				×	
Other Assignments		9780	98,401.86	98,401.86	0.0%
Reserve for Growth	0000	9780		98,401.86	,
Reserve for Growth	0000	9780	98,401.86		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
ASSETS					
Cash a) in County Treasury		9110	104,448.93		
Fair Value Adjustment to Cash in County Treasury	v	9111	0.00		
b) in Banks	,	9120	0.00		
c) in Revolving Cash Account		9130	0.00	*	
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	= 0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			104,448.93		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0,00	5	
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					is .
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			104,448.93		E

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes		.4			
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
on-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	2,500.00	1,000.00	-60.0
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8681	6,726.79	0.00	-100.0
Other Local Revenue		8699	0.00	0.00	0.0
All Other Local Revenue		İ			
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			9,226.79 9,226.79	1,000.00	-89.2 -89.2

	D	011-40-4-1	2019-20	2020-21	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES				2	
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
		100	0.00	0.00	0.0%
Other Classified Salaries		2900			0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.070
EMPLOYEE BENEFITS					
STR\$		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	.2	3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits	#	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0,00	0.09
Materials and Supplies		4300	0.00	0,00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description F	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences	2:	5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	i i	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
Communications	s	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.09
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
dings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0,00	0.00	0.0
TOTAL, ČAPITAL OUTLAY			0,00	0,00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				3	
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 C	osts)		0.00	0.00	0.0
OTAL, EXPENDITURES			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
NTERFUND TRANSFERS			N.		
INTERFUND TRANSFERS IN					
INTERFORD TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					w)
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0
Other Sources				1	
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	0.1
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		7651	0.00	0.00	0.0
Lapsed/Reorganized LEAs		7699	0.00	0.00	0.
All Other Financing Uses (d) TOTAL, USES		7099	0.00	0.00	0.1
CONTRIBUTIONS			0.00	0,00	Ů,
		ж.			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.
Contributions from Restricted Revenues		8990	0.00	0.00	0.
(e) TOTAL, CONTRIBUTIONS	2.		0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES			1		

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					-11-110-11-11-11-1
Description	Resource Codes Object	ct Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					, 5
1) LCFF Sources	801	0-8099	0.00	0.00	0.0%
2) Federal Revenue	810	0-8299	0.00	0.00	0.0%
3) Other State Revenue	830	0-8599	0.00	0.00	0.0%
4) Other Local Revenue	860	0-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES	4		= = 4	-	
1) Certificated Salaries	100	0-1999	0.00	0,00	0.0%
2) Classified Salaries	200	0-2999	0.00	0.00	0.0%
3) Employee Benefits	300	0-3999	0.00	0.00	0.0%
4) Books and Supplies	400	0-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	500	0-5999	0.00	0.00	0.0%
6) Capital Outlay	600	0-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		0-7299, 10-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	0-7399	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)			1,000.00	1,000.00	0.0%
D. OTHER FINANCING SOURCES/USES	•				
Interfund Transfers a) Transfers In	890	0-8929	0.00	0.00	0.0%
b) Transfers Out	760	0-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	893	0-8979	0.00	0.00	0.0%
b) Uses	763	0-7699	0.00	0.00	0.0%
3) Contributions	898	0-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object Valley Home Joint Elementary Stanislaus County

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,000.00	0.0%
			1,000,00	1,000,00	
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		12			
a) As of July 1 - Unaudited		9791	40,558.49	41,558.49	2.5%
b) Audit Adjustments	8	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,558.49	41,558.49	2.5%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,558.49	41,558,49	2.5%
2) Ending Balance, June 30 (E + F1e)			41,558.49	42,558.49	2.4%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores	190	9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0,00	0.0%
b) Restricted		9740	41,558.49	42,558.49	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated		0790	0.00	0.00	0.09
Reserve for Economic Uncertainties		9789			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Description G. ASSETS 1) Cash	Resource Codes	Object Codes	2019-20	2020-21	Percent
			Estimated Actuals	Budget	Difference
1) Cash					
a) in County Treasury		9110	41,314.82	5 ,	
1) Fair Value Adjustment to Cash in County Treasury	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account	23	9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores	22	9320	0.00		*
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
TOTAL, ASSETS			41,314.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00	9	
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00	70	
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	8	
2) TOTAL, DEFERRED INFLOWS	121		0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			41,314.82		

H					
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE			139	=	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE				4	
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	×	8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000,00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmer	its	8662	0.00	0.00	0.0%
Other Local Revenue	9				
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
			6		
Classified Support Salaries	0.18	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	a.	2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
উB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	*	3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES			5.		
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment	or .	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0,0%
Travel and Conferences		5200	0.00	0.00	0.0%
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 Improvement	s	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,0%
Professional/Consulting Services and					
Operating Expenditures		5800	0,00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.00	0.00	0.0%
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	0.00	0.0%
Books and Media for New School Libraries		6300	0.00	0.00	0.0%
or Major Expansion of School Libraries		6400	0.00	0.00	0.0%
Equipment		6500	0.00	0.00	0.0%
Equipment Replacement		0300	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.070
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	ar.	7299	0.00	0.00	0.0%
Debt Service	740			*	
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%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
					39
INTERFUND TRANSFERS IN					
		3			
From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					-
590	*:				
To: General Fund/CSSF		7612	0.00	0.00	0.09
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES	1,000 0,100 00 00		33		
PI					
SOURCES					
Proceeds		×			
Proceeds from Disposal of Capital Assets	9	8953	0.00	0.00	0.09
Other Sources				100	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Certificates		2074	0.00	0.00	0.0
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	¥!				F
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					
*		-	-	14	
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	22			<u></u> =	
(a - b + c - d + e)			0.00	0.00	0.0