Liberty Union High School District

Unaudited Actuals Financial Report
2019-2020

Board Meeting September 9, 2020

20 Oak Street, Brentwood, California, 94513 – (925) 634-2166 – www.luhsd.net

Liberty Union High School District

20 Oak Street
Brentwood, CA 94513
Phone: 925.634.2166 Fax (925) 634-1687

TO: Superintendent and Board Members
FROM: Liz Robbins
DATE: September 9, 2020

RE: 2019-20 Unaudited Actuals

Attached for your review is a copy of the Unaudited Actuals (UA) for fiscal year ending 2019-20. This report is presentation of the District's financial status as of June 30, 2020.

Despite the pandemic, this year had positive revenue growth for education compared to prior year and expenditure savings from moving to Distance Learning when returning from spring break. As a result, the ending fund balance increased from prior year by $2.7M. LCFF Supplemental Funds budget was $5,002,602 of which $4,676,263 was required and the actual expenditures were $4,086,760. This leaves a carryover of $915,842 for Supplemental and is part of the Unrestricted Ending Fund Balance. The expenditures and carryover have been budgeted in the Local Control Accountability Plan district designated resource 0787. This resource tracks the LCAP goal expenditures for students participating in the Free and Reduced Lunch program as well as English Learners, Homeless and students in Foster Family Homes. Many of the LCAP goals were fully implemented and is reflected in the expenditures for this fiscal year end.

ESTIMATED ACTUALS vs. UNAUDITED ACTUALS

Each year districts are required to include an estimate of the Ending Fund Balance in the Budget Adoption process. I have summarized below the variance of what was the 2019-20 Estimated Actuals and where the District ended with the 2019-20 Unaudited Actuals for the General Fund. The largest variance to our unrestricted ending fund balance was due to decrease in supplies and general instructional materials in the amount of ($716K) and decrease in outside services of ($891K). The largest restricted variance was due to not spending federal Title I dollars and deferring the revenue to next year.

Ending Fund Balance Comparison			
	ESTIMATED	**UNAUDITED ACTUALS**	**VARIANCE**
Unrestricted	$ 7,611,589	$ 8,449,769	$ 838,180
Restricted	$ 5,630,546	$ 6,551,938	$ 921,392
Totals	$ 13,242,135	$ 15,001,707	$ 1,759,572

INCLUDED IN YOUR PACKET:

- Two page Certification, Form CA
- Power Point Summary of 2019-20 Unaudited Actuals
- One page summary worksheet for the General Fund Estimated and Unaudited Actuals
- Summary of Components of 2019-20 Ending Fund Balance
- ADA for 2019-20 UA and 2020-21 Budget and other SACS Supplemental forms
- Formal SACS forms
- A one page summary of all other funds

All information listed above is presented in the order of appearance in your packet and begin just after the two page certification Form CA.

BOARD ACTION REQUESTED: Approval of the 2019-20 Unaudited Actual report as presented.

2019-20 Unaudited Actual Summary

2019-20 Calpads Enrollment

- 8,304

2019-20 ADA

LUHSD ADA is 94.39 % of enrollment

- LUHSD 7,838.20
- COE&NPS 65.69
- Total 7,903.89

2019-20 Ending Fund Balance (EFB)

Unaudited Actuals (UA) compared to Estimated Actuals (EA)

EFB-UA Restricted

$ 8,449,769

(9.03% of Exp)

EFB - UA UnRestricted

$6,551,938

(6.99% of Exp)

Ending Fund Balance - Unaudited Actuals Total

$15,001,707

(16.02% of Exp)

Restricted EFB Increase from EA

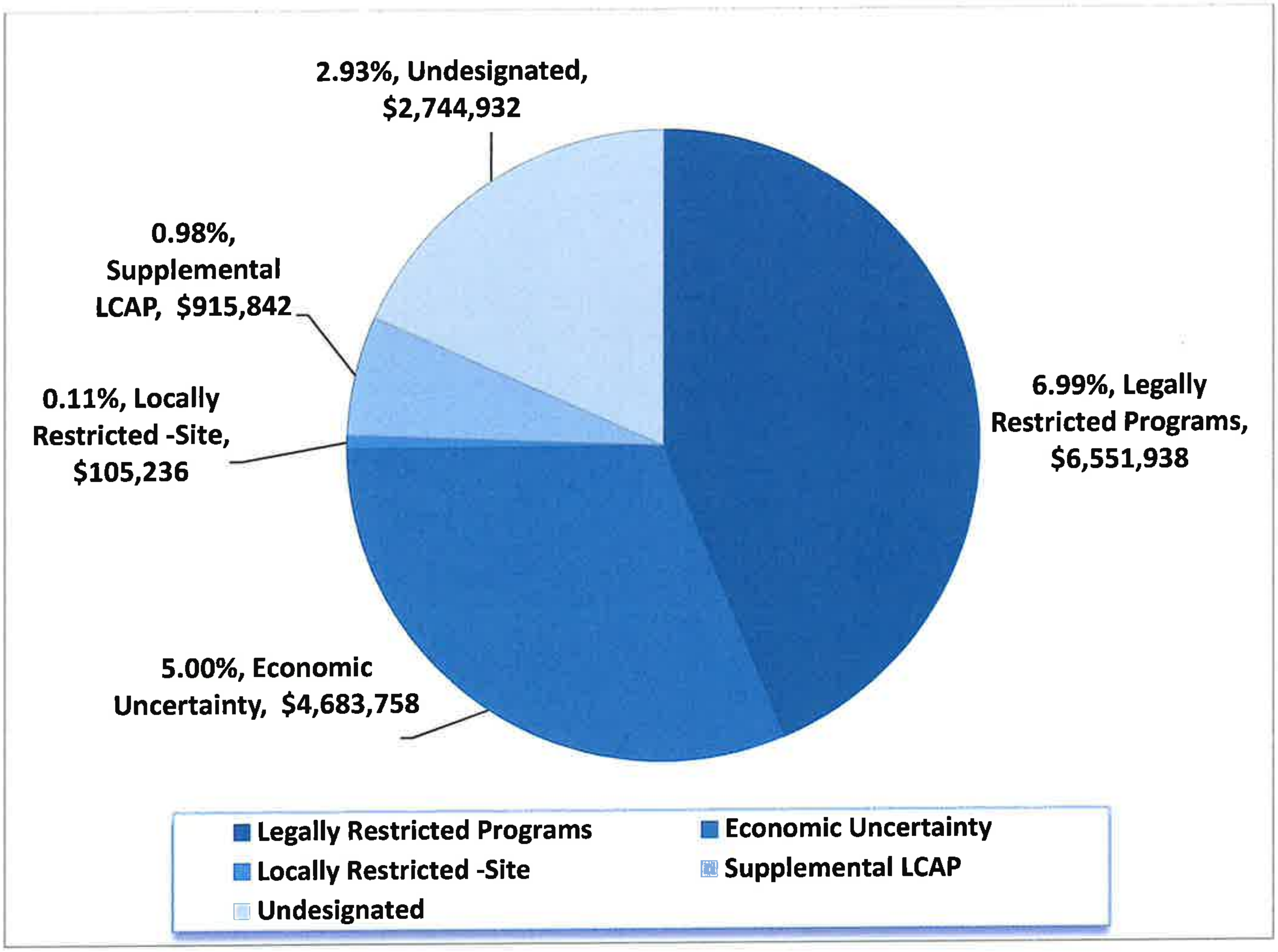
$838,180

UnRestricted EFB Increase from EA

$921,392

2019-20 Unaudited Actuals
Ending Fund Balance Summary

Legally Restricted Programs	$	6,551,938	6.99%
Economic Uncertainty	$	4,683,758	5.00%
Locally Restricted -Site	$	105,236	0.11%
Supplemental LCAP	$	915,842	0.98%
Undesignated	$	2,744,932	2.94%
TOTAL EFB as of June 30, 2020	**$**	**15,001,707**	16.02%



2019-20 Unaudited Actuals Financial Report

Liz Robbins
Chief Business Officer
September 9, 2020

2019-20 Enrollment and ADA

- Enrollment (OCT 2019 CBEDS) 8,304
  - LCFF Unduplicated 3 year average 31.56%
  - COE SPED students 47
- 2019-20 LUHSD Funded ADA 7,838.20
  - 2019-20 P-2 ADA (94.18% of CBEDS) 7,838.20
  - 2019-20 P-2 County & NPS ADA 65.69
    - TOTAL 2019-20 P-2 ADA 7,903.89

Refer to SACS Form A for details of ADA.

Unaudited Actuals – Revenue

Revenues	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Difference	%	Note#
Local Control Funding Revenue includes EPA	$81,893,433	$81,840,591	($52,842)	-0.06%	1
Federal Revenues	3,149,296	2,643,645	($505,650)	-19.13%	1
Other State Revenues	7,368,261	7,677,431	$309,170	4.03%	1
Other Local Revenues	4,351,587	4,327,304	($24,284)	-0.56%	1
TOTAL REVENUES	**$96,762,577**	**$96,488,971**	**($273,606)**	-0.28%	

Unaudited Actuals – Expenditures

Expenditures	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Difference	%	Note#
Certificated Salaries	$39,314,874	$39,297,138	($17,736)	-0.05%	2
Classified Salaries	11,204,429	11,136,424	($68,005)	-0.61%	2
Employee Benefits	24,101,992	24,067,187	($34,805)	-0.14%	2
Books and Supplies	2,990,571	2,274,113	($716,458)	-31.50%	2
Services & Other Operating Expenses	13,292,763	12,401,888	($890,875)	-7.18%	2
Capital Outlay	494,619	459,280	($35,339)	-7.69%	2
Other Outgo	4,139,085	4,114,875	($24,210)	-0.59%	2
Direct Support/Indirect Costs	(80,000)	(75,751)	$4,249	(0)	2
TOTAL EXPENDITURES	**$95,458,333**	**$93,675,154**	**($1,783,178)**	-1.90%	

Unaudited Actuals – Net Increase/Decrease and Transfer In/Out

Changes to Fund Balance	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Difference
Fund Balance - Increase/(Decrease)	$1,304,244	$2,813,816	$1,509,572
OTHER FINANCING SOURCES/USES			
Transfers In	$ 200,000	$ 450,000	$250,000
Transfers Out	$ (500,000)	$ (500,000)	$0
TOTAL OTHER FINANCING SOURCES	$ (300,000)	$ (50,000)	$ 250,000
Net Increase/(Decrease)	$1,004,244	$2,763,816	$1,759,572

Notes to General Fund Unaudited Actuals

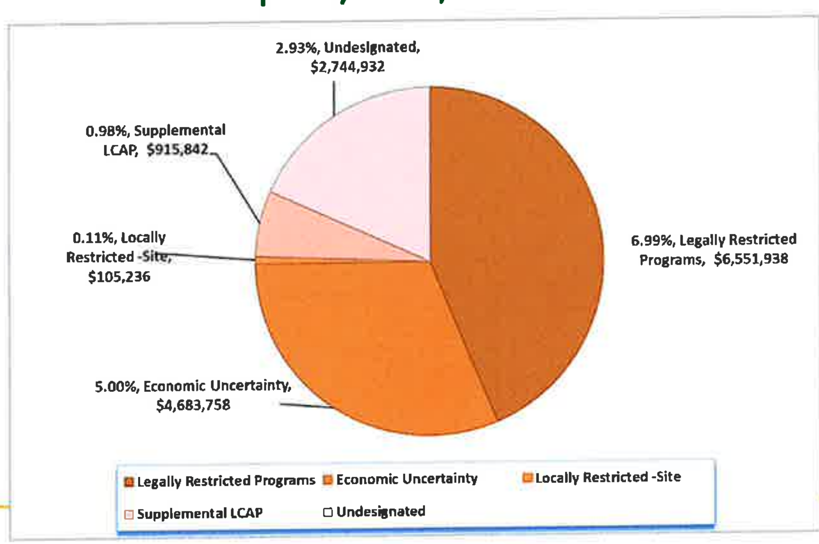
Note#	Comments	Increase/ (Decrease)
1	**Revenue**	
	Decrease LCFF revenue	$ (52,842)
	Deferred Federal Revenue Title I & II and ESSA	$ (505,650)
	Increase Lottery Revenue, Deferred Revenue PADA, Strong Workforce and TLC	$ 309,170
	Decrease Local Revenues	$ (24,284)
		$ (273,606)
2	**Expenditures**	
	Salaries and Health Benefits - Certificated and Classified final adjustments	$ (120,545)
	Decrease Technology, site allocations and all other general supplies	$ (716,458)
	Decrease in Conference and Travel ($36K), Utilties ($191K) and Outside Services ($663K)	$ (890,875)
	Capital Outlay - Decrease technology purchases	$ (35,339)
	Decrese Special Cost to COE	$ (24,210)
	Direct Support/Indirect Costs	$ 4,249
		$ (1,783,178)
3	**Transfers in/(out) of General Fund**	
	Increase Transfer from Fund 17 Technology	$ 250,000
4	**Change in Fund Balance**	$ 1,759,572

Components of Ending Fund Balance - 2019-20 Unaudited Actuals

2019-20 Unaudited Actuals
General Fund Components of Ending Fund Balance

Locally Restricted Programs	Resource		Total	% of Expenditures % of Exp
Revolving	0000	$	10,000	
Locally Restricted -Site	0012/0017	$	95,236	
Supplemental	0787	$	915,842	
Total		$	**1,021,078**	1.09%
Legally Restricted Programs				
Restricted Lottery	6300	$	689,138	
CSEA PD Block Grant	7311	$	34,001	
SB117 VOCID-19 LEA Response Funds	7388	$	137,021	
Low Performing Block Grant	7510	$	109,646	
Locally Restricted	9010 9017/9037	$	2,245	
CCCSIG Safety	9011	$	54,584	
Risk Management Safety	9012	$	68,041	
MAA Reimbursement	9014	$	412,879	
Microsoft Voucher Reimb	9016	$	93,036	
Mental Health	9018	$	547,303	
FFA Grant	9019	$	19,000	
Vernon Noble Library Donation	9020	$	53,808	
Redevelopment	9198	$	4,331,236	
Total		$	**6,551,938**	6.99%
Required Reserve & Undesignated				
Economic Uncertainty & Board EUC	0000	$	4,683,758	5.00%
Other Undesignated	0000	$	2,744,932	2.94%
Total		$	**7,428,691**	
Ending Balance June 30, 2020		$	**15,001,707**	16.02%

2019-20 Ending Fund Balance $15,001,707



Other Funds

Other Funds

	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	$638,981	$775,174	$457,680	$3,035,097	$50,270,386	$4,373,801	$7,913	$1,104	$7,821,252	$0	$63,383
REVENUES	$1,667,403	$1,147,797	$1,200,050	$56,199	$737,013	$2,488,988	$139	$0	$8,801,006	$3,356,107	$1,666
EXPENDITURES	$1,510,791	$1,305,916	$753,111	$0	$23,855,003	$4,180,766	$0	$0	$9,216,813	$3,356,107	$12,650
Excess (Deficiency of Revenue over Expenditures	$156,612	($158,120)	$446,979	$56,199	($23,118,990)	($1,691,778)	$139	$0	($415,806)	$0	($10,984)
Transfer In/Out	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$0
Audit Adjustment	$0	$0	$0	$0	$0	$0	$0	$0		$0	$0
Increase/(Decrease) in Fund Balance	$156,612	($158,120)	$446,979	$106,199	($23,118,990)	($1,691,778)	$139	$0	($415,806)	$0	($10,984)
Ending Fund Balance	$795,594	$617,054	$904,658	$3,141,296	$27,151,396	$2,682,023	$8,051	$1,104	$7,405,446	$0	$52,399

Questions?

Original Budget
as compared to 2019-20

	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Difference	%
Local Control Funding Revenue includes EPA	$81,893,433	$81,840,591	($52,842)	-0.06%
Federal Revenues	3,149,296	2,643,645	($505,650)	-19.13%
Other State Revenues	7,368,261	7,677,431	$309,170	4.03%
Other Local Revenues	4,351,587	4,327,304	($24,284)	-0.56%
TOTAL REVENUES	**$96,762,577**	**$96,488,971**	**($273,606)**	-0.28%
Certificated Salaries	$39,314,874	$39,297,138	($17,736)	-0.05%
Classified Salaries	11,204,429	11,136,424	($68,005)	-0.61%
Employee Benefits	24,101,992	24,067,187	($34,805)	-0.14%
Books and Supplies	2,990,571	2,274,113	($716,458)	-31.50%
Services & Other Operating Expenses	13,292,763	12,401,888	($890,875)	-7.18%
Capital Outlay	494,619	459,280	($35,339)	-7.69%
Other Outgo	4,139,085	4,114,875	($24,210)	-0.59%
Direct Support/Indirect Costs	(80,000)	(75,751)	$4,249	(0)
TOTAL EXPENDITURES	**$95,458,333**	**$93,675,154**	**($1,783,178)**	-1.90%
Net increase (decrease) in Fund Balance	$1,304,244	$2,813,816	$1,509,572	
OTHER FINANCING SOURCES/USES				
Transfers In	$ 200,000	$ 450,000	$250,000	
Transfers Out	$ (500,000)	$ (500,000)	$0	
TOTAL OTHER FINANCING SOURCES	$ (300,000)	$ (50,000)	$ 250,000	
	$1,004,244	$2,763,816	$1,759,572	
FUND BALANCE, RESERVES				
Beginning Balance, July 1	$12,237,891	$12,237,891	$0	
Audit/Restatement Adjustments			$ -	
Ending Balance, June 30	**$13,242,135**	**$15,001,707**	$1,759,572	
	13.872%	16.015% 0.155475871	**$1,759,572**	

Fund 01 Unrestricted & Restricted
2019-20 Unaudited Actuals

REVENUES	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	$79,666,457	$2,174,134	$81,840,591
Federal Revenues	0	$2,643,645	$2,643,645
Other State Revenues	1,748,544	5,928,887	$7,677,431
Other Local Revenues	972,465	3,354,838	$4,327,304
TOTAL REVENUES	$82,387,466	$14,101,505	$96,488,971
EXPENDITURES			
Certificated Salaries	$32,270,217	$7,026,921	$39,297,138
Classified Salaries	7,182,711	3,953,713	$11,136,424
Employee Benefits	15,546,114	8,521,072	$24,067,187
Books and Supplies	1,233,854	1,040,259	$2,274,113
Services & Other Operating Expenses	7,073,185	5,328,703	$12,401,888
Capital Outlay	235,290	223,990	$459,280
Other Outgo	1,439,466	2,675,409	$4,114,875
Direct Support/Indirect Costs	(109,059)	33,308	($75,751)
TOTAL EXPENDITURES	$64,871,779	$28,803,375	$93,675,154
Balance	$17,515,687	($14,701,870)	$2,813,816
OTHER FINANCING SOURCES/USES			
Transfers In	450,000	0	$ 450,000
Transfers Out	500,000	0	$ 500,000
Contributions to/From Restricted	$ (15,771,417)	$ 15,771,417	$ -
TOTAL OTHER FINANCING SOURCES	$ (15,821,417)	$ 15,771,417	$ (50,000)
NET INCREASE/<DECREASE> IN FUND BALANCE	$1,694,270	$1,069,546	$2,763,816
FUND BALANCE, RESERVES			
Beginning Balance, July 1	$6,755,499	$5,482,391	12,237,891
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	$8,449,769	$6,551,938	$15,001,707

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2019-20 Unaudited Actuals General Fund
Components of Ending Fund Balance

Locally Restricted Programs	Resource		Total	% of Expenditures % of Exp
Revolving	0000	$	10,000	
Locally Restricted -Site	0012/0017	$	95,236	
Supplemental	0787	$	915,842	
Total		**$**	**1,021,078**	1.09%
Legally Restricted Programs				
Restricted Lottery	6300	$	689,138	
CSEA PD Block Grant	7311	$	34,001	
SB117 VOCID-19 LEA Response Funds	7388	$	137,021	
Low Performing Block Grant	7510	$	109,646	
Locally Restricted	9010 9017/9037	$	2,245	
CCCSIG Safety	9011	$	54,584	
Risk Management Safety	9012	$	68,041	
MAA Reimbursement	9014	$	412,879	
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Vernon Noble Library Donation	9020	$	53,808	
Redevelopment	9198	$	4,331,236	
Total		**$**	**6,551,938**	6.99%
Required Reserve & Undesignated				
Economic Uncertainty & Board EUC	0000	$	4,683,758	5.00%
Other Undesignated	0000	$	2,744,933	2.93%
Total		**$**	**7,428,691**	
Ending Balance June 30, 2020		**$**	**15,001,706**	16.01%

Liberty Union High (61721) - 2019-20 Unaudited Actuals | 44056 | v21.2

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

	2019-20						2020-21					
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		2019-20	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		2020-21
Unduplicated as % of Enrollment	3.260%		0.00%	31.56%	31.56%		0.000%		0.00%	31.77%	31.77%	
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,702	801	537	-	-	-	7,702	801	540	-	-
Grades 4-6	-	7,818		493	-	-	-	7,818		497	-	-
Grades 7-8	-	8,050		508	-	-	-	8,050		511	-	-
Grades 9-12	7,903.89	9,329	243	604	-	80,431,444	7,903.89	9,329	243	608	-	80,463,220
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	7,903.89	73,735,390	1,920,645	4,775,409	-	80,431,444	7,903.89	73,735,390	1,920,645	4,807,184	-	80,463,219
Targeted Instructional Improvement Block Grant						148,459						148,459
Home-to-School Transportation						191,071						191,071
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						80,770,974						80,802,749
Funded Based on Target Formula *(based on prior year P-2 certification)*						TRUE						TRUE

	2019-20	2020-21
ECONOMIC RECOVERY TARGET PAYMENT	-	-

CALCULATE LCFF FLOOR

	12-13 Rate	19-20 ADA	2019-20	12-13 Rate	20-21 ADA	2020-21
Current year Funded ADA times Base per ADA	6,014.10	7,903.89	47,534,785	6,014.10	7,903.89	47,534,785
Current year Funded ADA times Other RL per ADA	43.75	7,903.89	345,795	43.75	7,903.89	345,795
Necessary Small School Allowance at 12-13 rates			-			-
2012-13 Categoricals			4,047,548			4,047,548
Floor Adjustments			-			-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-	-	-	-	-
Less Fair Share Reduction			-			-
Non-CDE certified New Charter: District PY rate * CY ADA	-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	$ 3,315.66	7,903.89	26,206,612	$ 3,315.66	7,903.89	26,206,612
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			78,134,740			78,134,740

CALCULATE LCFF PHASE-IN ENTITLEMENT

		2019-20		2020-21
LOCAL CONTROL FUNDING FORMULA TARGET		80,770,974		80,802,749
LOCAL CONTROL FUNDING FORMULA FLOOR		78,134,740		78,134,740
LCFF Need *(LCFF Target less LCFF Floor, if positive)*		-		-
Current Year Gap Funding	100.00%	-	100.00%	-
ECONOMIC RECOVERY PAYMENT		-		-
Miscellaneous Adjustments		-		-
LCFF Entitlement before Minimum State Aid provision		80,770,974		80,802,749

CALCULATE STATE AID

	2019-20	2020-21
Transition Entitlement	80,770,974	80,802,749
Local Revenue (Including RDA)	(38,064,455)	-
Gross State Aid	42,706,519	80,802,749

CALCULATE MINIMUM STATE AID

	12-13 Rate	19-20 ADA	2019-20	12-13 Rate	20-21 ADA	2020-21
			N/A			N/A
2012-13 RL/Charter Gen BG adjusted for ADA	6,057.84	7,903.89	47,880,501	6,057.84	7,903.89	47,880,501
2012-13 NSS Allowance (deficited)			-			-
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In Lieu			(38,064,455)			-
Subtotal State Aid for Historical RL/Charter General BG			9,816,046			47,880,501
Categorical funding from 2012-13			4,047,548			4,047,548
Charter Categorical Block Grant adjusted for ADA			-			-
Minimum State Aid Guarantee Before Proration Factor			13,863,594			51,928,049
Proration Factor						0.00%
Minimum State Aid Guarantee			13,863,594			51,928,049

			2019-20			2020-21
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			80,770,974			80,802,749
CHANGE OVER PRIOR YEAR	3.59%	2,798,195		0.04%	31,775	
LCFF Entitlement PER ADA			10,219			10,223
PER ADA CHANGE OVER PRIOR YEAR	3.36%	332		0.04%	4	
BASIC AID STATUS (school districts only)			*Non-Basic Aid*			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2019-20		Increase	2020-21
State Aid	0.74%	313,554	42,706,519	89.20%	38,096,230	80,802,749
Property Taxes net of in-lieu	6.98%	2,484,641	38,064,455	-100.00%	(38,064,455)	-
Charter in-Lieu Taxes	0.00%	-	-	0.00%	-	-
LCFF pre COE, Choice, Supp	3.59%	2,798,195	80,770,974	0.04%	31,775	80,802,749

Liberty Union High (61721) - 2019-20 Unaudited Actuals — 8/13/2020

LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant

	2013-14	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1. LCFF Target Supplemental & Concentration Grant Funding *from Calculator tab*		4,775,409	4,807,184	-	-	-	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils							
3. Difference *[1] less [2]*							
4. Estimated Additional Supplemental & Concentration Grant Funding *[3] * GAP funding rate*							
GAP funding rate							
5. Estimated Supplemental and Concentration Grant Funds *[2] plus [4]* *(unless [3]<0 then [1])* ***(for LCAP entry)***		4,775,409	4,807,184	-	-	-	-
6. Base Funding *LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation*		75,656,035	75,656,035	75,027,250	3,708,018	3,708,018	3,708,018
LCFF Phase-In Entitlement		*80,770,974*	*80,802,749*	*75,366,780*	*4,047,548*	*4,047,548*	*4,047,548*
7/8. Percentage to Increase or Improve Services* *[5] / [6]* ***(for LCAP entry)***		6.31%	6.35%	0.00%	0.00%	0.00%	0.00%

**percentage by which services for unduplicated students must be increased or improved over services provided for*
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentratior

SUI SERVICES

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentration grant funding in the LCAP year	$ 4,775,409	$ 4,807,184	$ -	$ -	$ -	$ -
Current year Percentage to Increase or Improve Services	6.31%	6.35%	0.00%	0.00%	0.00%	0.00%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Liberty Union High (61721) - 2019-20 Unaudited Actuals — 8/13/20

			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Estimated Property Taxes (with RDA)	C-1	A-6	38,148,492					
Less In-Lieu transfer			$ (84,037)	$ -	$ -	$ -	$ -	$ -
Total Local Revenue			$ 38,064,455	$ -	$ -	$ -	$ -	$ -
Statewide 90th percentile rate			---	---	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Floor Adjustments		B-10	-	-	-	-	-	-
Miscellaneous Adjustments	H-2	E-1	-					
Minimum State Aid Adjustments	J-5	G-5	-					
Funded Based on Target Formula		True/False	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
District Enrollment	A-1 / A-3	8,304	8,304				
COE Enrollment	A-2 / A-4	46	47				
Total Enrollment		8,350	8,351	-	-	-	-
District Unduplicated Pupil Count	B-1 / B-3	2,688	2,688				
COE Unduplicated Pupil Count	B-2 / B-4	19	20				
Total Unduplicated Pupil Count		2,707	2,708	-	-	-	-
		3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage		32.42%	32.43%	0.00%	0.00%	0.00%	0.00%
Unduplicated Pupil Percentage (%)		**31.56%**	**31.77%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CURRENT YEAR ADA:								
Grades TK-3	P-2	B-1	-	-				
Grades 4-6	(Annual for Special	B-2	-	-				
Grades 7-8	Day Class	B-3	-	-				
Grades 9-12	extended year)	B-4	7,838.20	7,838.20				
Non Public School, NPS-Licensed Children Institutions, Community Day School:								
Grades TK-3		E-1	-	-				
Grades 4-6	Annual	E-2	-	-				
Grades 7-8		E-3	-	-				
Grades 9-12		E-4	22.10	22.10				
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)				-				
DISTRICT TOTAL			7,860.30	7,860.30	-	-	-	-
County operated (Community School, Special Ed):								
Grades TK-3		E-6 & E-11	-	-				
Grades 4-6	P-2 / Annual	E-7 & E-12	-	-				
Grades 7-8		E-8 & E-13	-	-				
Grades 9-12		E-9 & E-14	43.59	43.59				
COUNTY TOTAL			43.59	43.59	-	-	-	-
RATIO: District ADA to Enrollment			**94.66%**	**94.66%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
RATIO: County ADA to Enrollment			94.76%	92.74%	0.00%	0.00%	0.00%	0.00%

LCFF ADA

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Liberty Union High (61721) - 2019-20 Unaudited Actuals 8/13/20

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ADA Guarantee - Prior Year	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	7,819.53	7,838.20	7,838.20	-	-	-
LCFF Subtotal	7,819.53	7,838.20	**7,838.20**	-	-	-
NSS	-	-	-	-	-	-
Combined Subtotal	7,819.53	7,838.20	7,838.20	-	-	-
ADA Guarantee - Current Year						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	7,838.20	7,838.20	-	-	-	-
LCFF Subtotal	**7,838.20**	**7,838.20**	-	-	-	-
NSS	-	-	-	-	-	-
Combined Subtotal	7,838.20	7,838.20	-	-	-	-
Change in LCFF ADA	18.67	-	(7,838.20)	-	-	-
(excludes NSS ADA)	Increase	No Change	Decline	No Change	No Change	No Change
Funded LCFF ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	7,838.20	7,838.20	7,838.20	-	-	-
Subtotal	7,838.20	7,838.20	7,838.20	-	-	-
	Current	*Current*	*Prior*	*Current*	*Current*	*Current*
NPS, CDS, & COE Operated						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	65.69	65.69	-	-	-	-
Subtotal	65.69	65.69	-	-	-	-
Combined Total						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	7,903.89	7,903.89	7,838.20	-	-	-
Total	7,903.89	7,903.89	7,838.20	-	-	-

STATE FUNDING INCORPORATED INTO LCFF

Liberty Union High (61721) - 2019-20 Unaudited Actuals — 8/13/20

2012-13 REVENUE LIMIT DATA

Row	Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
10	**School District per ADA Calculations**					
11		**2012-13 ADA for Rates**				
12	A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	7,294.28		7,294.28
13	A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
14	A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
15	A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	7,294.28	-	7,294.28
16						
17		**2012-13 Revenue Limit Data Elements**				
18	B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	$ 7,722.50		$ 7,722.50
19	B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	$ 14.86		$ 14.86
20	B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	$ 7,737.36	$ -	$ 7,737.36
21						
22		**2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)**				
23	B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	$ -		$ -
24	B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	$ -		$ -
25	B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	$ -		$ -
26	B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	$ -	$ -	$ -
27						
28		**2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)**				
29	B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	$ 395,531		$ 395,531
30	B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	$ -		$ -
31	B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	$ -		$ -
32	B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	$ 76,440		$ 76,440
33	B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	$ 319,091	$ -	$ 319,091
34	B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
35						
36		**Calculated Rates per ADA**				
37	C-1	2012-13 Adj DI RL /ADA Rate	**Rate 1: Floor BRL Rate per ADA** Deficited BRL per ADA (B-3 * B-13)	$ 6,014.10		$ 6,014.10
38						
39	C-2	2012-13 Adj DI RL /ADA Rate	**Rate 2: Floor Other BRL per ADA** Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	$ 43.75		$ 43.75
40						
41	C-3	2012-13 Adj DI RL /ADA Rate	**Rate 3: Minimum State Aid Funding per ADA** Adjusted RL per ADA for Min. State Aid (((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	$ 6,057.84		$ 6,057.84
42						
43	B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	$ -		$ -
44						
45	**Necessary Small School Data**					
46		N/A	Necessary Small School Add-on Amount	$ 390.90		$ 390.90
47	G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficited)	$ -		$ -
48						
49	**Historical information for School Districts in existence in 2012-13:**					
50	E-1	Sch District Revenue Limit	Total Revenue Limit	$ 44,187,585		$ 44,187,585
51	E-2	Sch District Revenue Limit	Local Revenue	$ 18,961,534		$ 18,961,534
52	E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	$ -		$ -
53						
54	**State Aid for Revenue Limit**					**25,226,051**

	A	B	C	D	E	F	G	H	I

Row	Exhibit	Title	2012-13 Deficited	
2	**STATE FUNDING INCORPORATED INTO LCFF**			
3	Liberty Union High (61721) - 2019-20 Unaudited Actuals			8/13/20
4				
5				
85	**CATEGORICAL FUNDING REPEALED WITH LCFF**		2012-13	
86	Exhibit	Title	Deficited	
88	***2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)***			
89	A-1	Remedial Program	20,217	
90	A-2	Retained and Recommended for Retention	-	
91	A-3	Low STAR Score and At Risk of Retention	-	
92	A-4	Core Academic Program	97,639	
93	A-5	Regional Occupational Centers/Programs	-	
94	A-6	County Offices of Education Fiscal Oversight	-	
95	A-7	Middle and High School Counseling	396,901	
96	A-8	Pupil Transportation	191,071	
97	A-8	Pupil Transportation - AB 104 adjustment	-	
98	A-9	Small District/COE Bus Replacement	-	
99	A-10	Gifted and Talented Education	46,983	
100	A-11	Economic Impact Aid	322,809	
101	A-12	Math and Reading Professional Development	12,025	
102	A-13	Math and Reading Professional Development - English Learners	3,006	
103	A-14	Administrator Training Program	9,699	
104	A-15	Adult Education	781,531	
105	A-16	Education Technology - California Technology Assistance Project	-	
106	A-17	Education Technology - Statewide Education Technology Services	-	
107	A-18	Deferred Maintenance	220,304	
108	A-19	Instructional Materials Fund Realignment Program	373,372	
109	A-20	Community Day School Additional Funding	-	
110	A-21	Bilingual Teacher Training	-	
111	A-22	Peer Assistance and Review	23,749	
112	A-23	Reader Services for Blind Teachers	-	
113	A-24	National Board Certification for Teachers	-	
114	A-25	California School Age Families Education	-	
115	A-26	California High School Exit Exam Intensive Instruction	120,715	
116	A-27	Teacher Dismissal Apportionments	-	
117	A-28	Community Based English Tutoring	12,805	
118	A-29	School Safety and Violence Prevention	214,810	
119	A-30	Class Size Reduction Grade 9	496,762	
120	A-31	International Baccalaureate Diploma Program	-	
121	A-32	Advance Placement Fee Reimbursement	-	
122	A-33	Pupil Retention Block Grant	34,290	
123	A-34	Teacher Credentialing Block Grant	-	
124	A-35	Teacher Credentialing Block Grant Regional Support	-	
125	A-36	Professional Development Block Grant	127,653	
126	A-37	Targeted Instructional Improvement Block Grant	148,459	
127	A-38	School and Library Improvement Block Grant	297,697	
128	A-39	School Safety Competitive Block Grant	-	
129	A-40	School Safety Competitive Block Grant (Prov 1)	-	
130	A-41	Physical Education Teacher Incentive Program	-	
131	A-42	Arts and Music Block Grant	95,051	
132	A-43	Williams County Oversight	-	
133	A-44	Valenzuela County Oversight	-	
134	A-45	Certificated Staff Mentoring	-	
135	A-46	Child Oral Health Assessments	-	
136	A-47	Standards for Preparation and Licensing of Teachers	-	
137	A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-	
138	A-49	Class Size Reduction Grades K - 3	-	
139	A-53	Charter School Categorical Block Grant	-	
140	A-54	Charter School In-Lieu of Economic Impact Aid	-	
141	A-55	New Charter Supplemental Categorical Block Grant	-	
142	**A-8**	Pupil Transportation **(Manual Adjustment)**		
143	**A-9**	Small District/COE Bus Replacement **(Manual Adjustment)**		
144	**A-37**	Targeted Instructional Improvement Block Grant **(Manual Adjustment)**		
145		OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
148		**Total Categorical Program Funding incorporated into LCFF**	4,047,548	
149		**Total Categorical Program Funding before Section 12.42 reduction**		
150		**Categorical funding per ADA incorporated into ERT**		
152			District	Charter
153	**TOTAL STATE AID**		29,273,599	-
155	**TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)**		**48,235,133**	-
156	**TOTAL ENTITLEMENT PER ADA**		**6,613**	

LCFF Calculator Universal Assumptions
Liberty Union High (61721) - 2019-20 Unaudited Actuals

LEA:	**Liberty Union High**	61721	**5 digit District code or 7 digit School code** *(from the CDS code)*
	District	Yes	**Did the CDS code exist in 2012-13?** *(for calculation of EPA only)*
		2013-14	**First LCFF certification year** *(clears prior years on the Calculator tab)*

Projection Title: **2019-20 Unaudited Actuals**

Projection Date: 08/13/20

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	3.70%	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Statutory COLA	2.71%	3.26%	2.31%	2.48%	3.26%		
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	-2.48%	-3.26%		
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%		
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%		
LCFF Gap Closed Percentage *(prefilled as calculated by the Department of Finance, DOF)*	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Statewide 90th percentile rate *(used in Economic Recovery Target, ERT, calculation only)*	---	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	30.74345708%	16.08698870%	16.09%	16.09%	16.09%	16.09%	16.09%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	16.08698870%	16.09%	16.09%	16.09%	16.09%	16.09%
Historical Difference in EPA Rates between Annual & P-2	0.2357%						
Local EPA Accrual			$ -	$ -	$ -	$ -	$ -

PER ADA FUNDING LEVELS *(calculated at* *<u>TARGET</u>*)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	$ 8,745.57	$ 9,039.71	$ 9,043.28	$ 8,503.00	$ 8,503.00	$ 8,503.00	$ 8,503.00
Grades 4-6	$ 8,040.40	$ 8,311.47	$ 8,314.76	$ 7,818.00	$ 7,818.00	$ 7,818.00	$ 7,818.00
Grades 7-8	$ 8,279.35	$ 8,558.12	$ 8,561.50	$ 8,050.00	$ 8,050.00	$ 8,050.00	$ 8,050.00
Grades 9-12	$ 9,843.68	$ 10,176.18	$ 10,180.20	$ 9,572.00	$ 9,572.00	$ 9,572.00	$ 9,572.00
Base Grants							
Grades TK-3	$ 7,459	$ 7,702	$ 7,702	$ 7,702	$ 7,702	$ 7,702	$ 7,702
Grades 4-6	$ 7,571	$ 7,818	$ 7,818	$ 7,818	$ 7,818	$ 7,818	$ 7,818
Grades 7-8	$ 7,796	$ 8,050	$ 8,050	$ 8,050	$ 8,050	$ 8,050	$ 8,050
Grades 9-12	$ 9,034	$ 9,329	$ 9,329	$ 9,329	$ 9,329	$ 9,329	$ 9,329
Grade Span Adjustment							
Grades TK-3	$ 776	$ 801	$ 801	$ 801	$ 801	$ 801	$ 801
Grades 9-12	$ 235	$ 243	$ 243	$ 243	$ 243	$ 243	$ 243

LCFF Calculator Universal Assumptions
Liberty Union High (61721) - 2019-20 Unaudited Actuals

LEA:	**Liberty Union High** District	*61721*	**5 digit District code or 7 digit School code** *(from the CDS code)*
		Yes	**Did the CDS code exist in 2012-13?** *(for calculation of EPA only)*
		2013-14	**First LCFF certification year** *(clears prior years on the Calculator tab)*

Projection Title: **2019-20 Unaudited Actuals**

Projection Date: 08/13/20

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Prorated Base, Supplemental and Concentration Rate per ADA							
Grades TK-3			$ 8,503	$ 8,503	$ 8,503	$ 8,503	$ 8,503
Grades 4-6			$ 7,818	$ 7,818	$ 7,818	$ 7,818	$ 7,818
Grades 7-8			$ 8,050	$ 8,050	$ 8,050	$ 8,050	$ 8,050
Grades 9-12			$ 9,572	$ 9,572	$ 9,572	$ 9,572	$ 9,572
Prorated Base Grants							
Grades TK-3	$ 7,459	$ 7,702	$ 7,702	$ 7,702	$ 7,702	$ 7,702	$ 7,702
Grades 4-6	$ 7,571	$ 7,818	$ 7,818	$ 7,818	$ 7,818	$ 7,818	$ 7,818
Grades 7-8	$ 7,796	$ 8,050	$ 8,050	$ 8,050	$ 8,050	$ 8,050	$ 8,050
Grades 9-12	$ 9,034	$ 9,329	$ 9,329	$ 9,329	$ 9,329	$ 9,329	$ 9,329
Prorated Grade Span Adjustment							
Grades TK-3	$ 776	$ 801	$ 801	$ 801	$ 801	$ 801	$ 801
Grades 9-12	$ 235	$ 243	$ 243	$ 243	$ 243	$ 243	$ 243
Necessary Small School Selection *(if applicable)*							
NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions
Liberty Union High (61721) - 2019-20 Unaudited Actuals

LEA: **Liberty Union High**
District

61721	5 digit District code or 7 digit School code *(from the CDS code)*
Yes	**Did the CDS code exist in 2012-13?** *(for calculation of EPA only)*
2013-14	**First LCFF certification year** *(clears prior years on the Calculator tab)*

Projection Title: **2019-20 Unaudited Actuals**

Projection Date: 08/13/20

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Supplemental Grant	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	$ 1,647	$ 1,701	$ 1,701	$ 1,701	$ 1,701	$ 1,701	$ 1,701
Grades 4-6	$ 1,514	$ 1,564	$ 1,564	$ 1,564	$ 1,564	$ 1,564	$ 1,564
Grades 7-8	$ 1,559	$ 1,610	$ 1,610	$ 1,610	$ 1,610	$ 1,610	$ 1,610
Grades 9-12	$ 1,854	$ 1,914	$ 1,914	$ 1,914	$ 1,914	$ 1,914	$ 1,914
Actual - 1.00 ADA, Local UPP as follows:	*31.00%*	*31.56%*	*31.77%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Grades TK-3	$ 511	$ 537	$ 540	$ -	$ -	$ -	$ -
Grades 4-6	$ 469	$ 493	$ 497	$ -	$ -	$ -	$ -
Grades 7-8	$ 483	$ 508	$ 511	$ -	$ -	$ -	$ -
Grades 9-12	$ 575	$ 604	$ 608	$ -	$ -	$ -	$ -
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	$ 4,118	$ 4,252	$ 4,252	$ 4,252	$ 4,252	$ 4,252	$ 4,252
Grades 4-6	$ 3,786	$ 3,909	$ 3,909	$ 3,909	$ 3,909	$ 3,909	$ 3,909
Grades 7-8	$ 3,898	$ 4,025	$ 4,025	$ 4,025	$ 4,025	$ 4,025	$ 4,025
Grades 9-12	$ 4,635	$ 4,786	$ 4,786	$ 4,786	$ 4,786	$ 4,786	$ 4,786
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	79,666,456.90	2,174,134.00	81,840,590.90	73,361,696.00	2,140,433.00	75,502,129.00	-7.7%
2) Federal Revenue		8100-8299	0.00	2,643,645.23	2,643,645.23	0.00	3,190,871.00	3,190,871.00	20.7%
3) Other State Revenue		8300-8599	1,748,543.81	5,928,887.04	7,677,430.85	3,611,300.00	5,783,004.22	9,394,304.22	22.4%
4) Other Local Revenue		8600-8799	972,465.06	3,354,838.48	4,327,303.54	570,438.00	3,882,962.00	4,453,400.00	2.9%
5) TOTAL, REVENUES			82,387,465.77	14,101,504.75	96,488,970.52	77,543,434.00	14,997,270.22	92,540,704.22	-4.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,270,217.05	7,026,921.08	39,297,138.13	32,497,715.00	7,776,211.00	40,273,926.00	2.5%
2) Classified Salaries		2000-2999	7,182,711.08	3,953,713.33	11,136,424.41	7,027,771.00	4,337,143.00	11,364,914.00	2.1%
3) Employee Benefits		3000-3999	15,546,114.15	8,521,072.38	24,067,186.53	15,392,754.00	8,876,498.27	24,269,252.27	0.8%
4) Books and Supplies		4000-4999	1,233,854.11	1,040,258.82	2,274,112.93	1,075,128.65	1,721,415.26	2,796,543.91	23.0%
5) Services and Other Operating Expenditures		5000-5999	7,073,185.48	5,328,702.70	12,401,888.18	7,468,374.62	5,515,218.41	12,983,593.03	4.7%
6) Capital Outlay		6000-6999	235,290.38	223,989.87	459,280.25	50,845.00	49,500.00	100,345.00	-78.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,439,465.90	2,675,409.00	4,114,874.90	909,085.00	2,730,000.00	3,639,085.00	-11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(109,059.00)	33,308.00	(75,751.00)	(131,116.00)	43,116.00	(88,000.00)	16.2%
9) TOTAL, EXPENDITURES			64,871,779.15	28,803,375.18	93,675,154.33	64,290,557.27	31,049,101.94	95,339,659.21	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,515,686.62	(14,701,870.43)	2,813,816.19	13,252,876.73	(16,051,831.72)	(2,798,954.99)	-199.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	450,000.00	0.00	450,000.00	1,800,000.00	0.00	1,800,000.00	300.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,771,416.57)	15,771,416.57	0.00	(16,059,541.00)	16,059,541.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,821,416.57)	15,771,416.57	(50,000.00)	(14,259,541.00)	16,059,541.00	1,800,000.00	-3700.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,694,270.05	1,069,546.14	2,763,816.19	(1,006,664.27)	7,709.28	(998,954.99)	-136.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,755,499.11	5,482,391.41	12,237,890.52	8,449,769.16	6,551,937.55	15,001,706.71	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,755,499.11	5,482,391.41	12,237,890.52	8,449,769.16	6,551,937.55	15,001,706.71	22.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,755,499.11	5,482,391.41	12,237,890.52	8,449,769.16	6,551,937.55	15,001,706.71	22.6%
2) Ending Balance, June 30 (E + F1e)			8,449,769.16	6,551,937.55	15,001,706.71	7,443,104.89	6,559,646.83	14,002,751.72	-6.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,551,937.55	6,551,937.55	0.00	6,567,702.40	6,567,702.40	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,439,769.16	0.00	8,439,769.16	7,443,104.89	(8,055.57)	7,435,049.32	-11.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,587,699.10	5,313,520.87	10,901,219.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,558,377.81	2,018,905.55	7,577,283.36				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			11,156,076.91	7,332,426.42	18,488,503.33				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,706,307.75	565,680.87	3,271,988.62				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	214,808.00	214,808.00				
6) TOTAL, LIABILITIES			2,706,307.75	780,488.87	3,486,796.62				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,449,769.16	6,551,937.55	15,001,706.71				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	34,984,801.58	0.00	34,984,801.58	24,318,416.00	0.00	24,318,416.00	-30.5%
Education Protection Account State Aid - Current Year		8012	7,711,246.00	0.00	7,711,246.00	12,263,773.00	0.00	12,263,773.00	59.0%
State Aid - Prior Years		8019	4,329.90	0.00	4,329.90	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	198,715.19	0.00	198,715.19	195,275.00	0.00	195,275.00	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,256.62	0.00	1,256.62	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	30,629,821.92	0.00	30,629,821.92	30,686,487.00	0.00	30,686,487.00	0.2%
Unsecured Roll Taxes		8042	884,904.79	0.00	884,904.79	898,798.00	0.00	898,798.00	1.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	873,878.17	0.00	873,878.17	951,018.00	0.00	951,018.00	8.8%
Education Revenue Augmentation Fund (ERAF)		8045	4,370,824.53	0.00	4,370,824.53	4,213,004.00	0.00	4,213,004.00	-3.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,189,090.20	0.00	1,189,090.20	943,772.00	0.00	943,772.00	-20.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			80,848,868.90	0.00	80,848,868.90	74,470,543.00	0.00	74,470,543.00	-7.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)		(1,108,847.00)	(1,108,847.00)		(1,108,847.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(73,565.00)	0.00	(73,565.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	2,174,134.00	2,174,134.00	0.00	2,140,433.00	2,140,433.00	-1.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			79,666,456.90	2,174,134.00	81,840,590.90	73,361,696.00	2,140,433.00	75,502,129.00	-7.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,456,761.00	1,456,761.00	0.00	1,472,888.00	1,472,888.00	1.1%
Special Education Discretionary Grants		8182	0.00	91,187.00	91,187.00	0.00	92,197.00	92,197.00	1.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		276,088.72	276,088.72		620,254.00	620,254.00	124.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		96,697.39	96,697.39		164,199.00	164,199.00	69.8%
Title III, Part A, Immigrant Student Program	4201	8290		3,991.56	3,991.56		21,465.00	21,465.00	437.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		53,998.18	53,998.18		48,099.00	48,099.00	-10.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		120,870.33	120,870.33		290,898.00	290,898.00	140.7%
Career and Technical Education	3500-3599	8290		115,441.00	115,441.00		115,441.00	115,441.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	428,610.05	428,610.05	0.00	365,430.00	365,430.00	-14.7%
TOTAL, FEDERAL REVENUE			0.00	2,643,645.23	2,643,645.23	0.00	3,190,871.00	3,190,871.00	20.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	485,328.00	0.00	485,328.00	485,300.00	0.00	485,300.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,245,011.81	448,460.72	1,693,472.53	1,000,000.00	225,000.00	1,225,000.00	-27.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		753,776.72	753,776.72		753,777.00	753,777.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		17,898.27	17,898.27		1,101.63	1,101.63	-93.8%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,204.00	4,708,751.33	4,726,955.33	2,126,000.00	4,803,125.59	6,929,125.59	46.6%
TOTAL, OTHER STATE REVENUE			1,748,543.81	5,928,887.04	7,677,430.85	3,611,300.00	5,783,004.22	9,394,304.22	22.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	767,738.49	767,738.49	0.00	625,367.00	625,367.00	-18.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	297,201.27	0.00	297,201.27	241,038.00	0.00	241,038.00	-18.9%
Interest		8660	218,328.00	0.00	218,328.00	50,000.00	0.00	50,000.00	-77.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	73,239.29	0.00	73,239.29	70,000.00	0.00	70,000.00	-4.4%
Interagency Services		8677	(41,265.77)	1,807.19	(39,458.58)	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	424,962.27	33,056.41	458,018.68	209,400.00	0.00	209,400.00	-54.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,552,236.39	2,552,236.39		3,257,595.00	3,257,595.00	27.6%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			972,465.06	3,354,838.48	4,327,303.54	570,438.00	3,882,962.00	4,453,400.00	2.9%
TOTAL, REVENUES			82,387,465.77	14,101,504.75	96,488,970.52	77,543,434.00	14,997,270.22	92,540,704.22	-4.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	27,135,234.63	6,001,987.17	33,137,221.80	27,256,664.00	6,635,537.00	33,892,201.00	2.3%
Certificated Pupil Support Salaries		1200	2,141,227.05	616,168.88	2,757,395.93	2,177,367.00	762,560.00	2,939,927.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,993,755.37	408,765.03	3,402,520.40	3,063,684.00	378,114.00	3,441,798.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,270,217.05	7,026,921.08	39,297,138.13	32,497,715.00	7,776,211.00	40,273,926.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	410,663.17	2,632,768.83	3,043,432.00	412,744.00	3,044,762.00	3,457,506.00	13.6%
Classified Support Salaries		2200	1,818,708.17	596,873.55	2,415,581.72	1,892,460.00	627,802.00	2,520,262.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	367,355.52	109,459.54	476,815.06	365,022.00	108,326.00	473,348.00	-0.7%
Clerical, Technical and Office Salaries		2400	3,682,101.74	153,469.36	3,835,571.10	3,388,638.00	156,555.00	3,545,193.00	-7.6%
Other Classified Salaries		2900	903,882.48	461,142.05	1,365,024.53	968,907.00	399,698.00	1,368,605.00	0.3%
TOTAL, CLASSIFIED SALARIES			7,182,711.08	3,953,713.33	11,136,424.41	7,027,771.00	4,337,143.00	11,364,914.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,226,219.35	4,681,176.83	9,907,396.18	5,201,476.00	4,681,164.00	9,882,640.00	-0.2%
PERS		3201-3202	1,349,488.77	840,074.58	2,189,563.35	1,417,926.00	962,937.66	2,380,863.66	8.7%
OASDI/Medicare/Alternative		3301-3302	1,021,239.23	431,846.65	1,453,085.88	994,774.00	457,837.00	1,452,611.00	0.0%
Health and Welfare Benefits		3401-3402	6,798,055.42	2,224,540.94	9,022,596.36	6,703,806.00	2,441,338.71	9,145,144.71	1.4%
Unemployment Insurance		3501-3502	19,253.38	5,369.98	24,623.36	20,327.00	5,773.00	26,100.00	6.0%
Workers' Compensation		3601-3602	931,907.72	258,549.63	1,190,457.35	864,430.00	247,739.90	1,112,169.90	-6.6%
OPEB, Allocated		3701-3702	58,263.83	0.00	58,263.83	33,367.00	0.00	33,367.00	-42.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	141,686.45	79,513.77	221,200.22	156,648.00	79,708.00	236,356.00	6.9%
TOTAL, EMPLOYEE BENEFITS			15,546,114.15	8,521,072.38	24,067,186.53	15,392,754.00	8,876,498.27	24,269,252.27	0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	548.95	346,626.38	347,175.33	549.00	471,417.00	471,966.00	35.9%
Books and Other Reference Materials		4200	18,698.48	0.00	18,698.48	21,696.13	0.00	21,696.13	16.0%
Materials and Supplies		4300	789,066.35	451,854.97	1,240,921.32	970,974.52	928,423.26	1,899,397.78	53.1%
Noncapitalized Equipment		4400	425,540.33	241,777.47	667,317.80	81,909.00	321,575.00	403,484.00	-39.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,233,854.11	1,040,258.82	2,274,112.93	1,075,128.65	1,721,415.26	2,796,543.91	23.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	589,341.99	589,341.99	0.00	556,253.00	556,253.00	-5.6%
Travel and Conferences		5200	105,280.02	62,539.89	167,819.91	122,648.00	87,757.00	210,405.00	25.4%
Dues and Memberships		5300	57,171.58	0.00	57,171.58	28,835.00	0.00	28,835.00	-49.6%
Insurance		5400 - 5450	784,746.00	0.00	784,746.00	784,746.00	0.00	784,746.00	0.0%
Operations and Housekeeping Services		5500	2,028,786.96	0.00	2,028,786.96	2,338,900.00	0.00	2,338,900.00	15.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	418,672.53	245,978.92	664,651.45	420,015.00	212,713.00	632,728.00	-4.8%
Transfers of Direct Costs		5710	(2,150.00)	2,150.00	0.00	(2,150.00)	2,150.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	950.95	28,429.48	29,380.43	(3,205.00)	19,000.00	15,795.00	-46.2%
Professional/Consulting Services and Operating Expenditures		5800	3,427,186.08	4,395,230.41	7,822,416.49	3,516,255.62	4,632,445.41	8,148,701.03	4.2%
Communications		5900	252,541.36	5,032.01	257,573.37	262,330.00	4,900.00	267,230.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,073,185.48	5,328,702.70	12,401,888.18	7,468,374.62	5,515,218.41	12,983,593.03	4.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	235,290.38	223,989.87	459,280.25	35,845.00	49,500.00	85,345.00	-81.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			235,290.38	223,989.87	459,280.25	50,845.00	49,500.00	100,345.00	-78.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	33,608.00	0.00	33,608.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,675,409.00	2,675,409.00	0.00	2,730,000.00	2,730,000.00	2.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	210,872.31	0.00	210,872.31	290,488.00	0.00	290,488.00	37.8%
Other Debt Service - Principal		7439	1,194,985.59	0.00	1,194,985.59	618,597.00	0.00	618,597.00	-48.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,439,465.90	2,675,409.00	4,114,874.90	909,085.00	2,730,000.00	3,639,085.00	-11.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(33,308.00)	33,308.00	0.00	(43,116.00)	43,116.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(75,751.00)	0.00	(75,751.00)	(88,000.00)	0.00	(88,000.00)	16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(109,059.00)	33,308.00	(75,751.00)	(131,116.00)	43,116.00	(88,000.00)	16.2%
TOTAL, EXPENDITURES			64,871,779.15	28,803,375.18	93,675,154.33	64,290,557.27	31,049,101.94	95,339,659.21	1.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	450,000.00	0.00	450,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,800,000.00	0.00	1,800,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			450,000.00	0.00	450,000.00	1,800,000.00	0.00	1,800,000.00	300.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,771,416.57)	15,771,416.57	0.00	(16,059,541.00)	16,059,541.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,771,416.57)	15,771,416.57	0.00	(16,059,541.00)	16,059,541.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,821,416.57)	15,771,416.57	(50,000.00)	(14,259,541.00)	16,059,541.00	1,800,000.00	-3700.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	79,666,456.90	2,174,134.00	81,840,590.90	73,361,696.00	2,140,433.00	75,502,129.00	-7.7%
2) Federal Revenue		8100-8299	0.00	2,643,645.23	2,643,645.23	0.00	3,190,871.00	3,190,871.00	20.7%
3) Other State Revenue		8300-8599	1,748,543.81	5,928,887.04	7,677,430.85	3,611,300.00	5,783,004.22	9,394,304.22	22.4%
4) Other Local Revenue		8600-8799	972,465.06	3,354,838.48	4,327,303.54	570,438.00	3,882,962.00	4,453,400.00	2.9%
5) TOTAL, REVENUES			82,387,465.77	14,101,504.75	96,488,970.52	77,543,434.00	14,997,270.22	92,540,704.22	-4.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		39,051,300.72	20,416,292.68	59,467,593.40	39,133,697.79	22,385,320.67	61,519,018.46	3.4%
2) Instruction - Related Services	2000-2999		9,626,997.61	1,025,262.58	10,652,260.19	9,324,351.86	1,138,564.27	10,462,916.13	-1.8%
3) Pupil Services	3000-3999		4,677,733.34	1,688,457.15	6,366,190.49	4,842,061.00	1,838,069.00	6,680,130.00	4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,009,253.01	86,521.00	4,095,774.01	3,889,277.62	143,348.00	4,032,625.62	-1.5%
8) Plant Services	8000-8999		6,067,028.57	2,911,432.77	8,978,461.34	6,192,084.00	2,813,800.00	9,005,884.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,439,465.90	2,675,409.00	4,114,874.90	909,085.00	2,730,000.00	3,639,085.00	-11.6%
10) TOTAL, EXPENDITURES			64,871,779.15	28,803,375.18	93,675,154.33	64,290,557.27	31,049,101.94	95,339,659.21	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,515,686.62	(14,701,870.43)	2,813,816.19	13,252,876.73	(16,051,831.72)	(2,798,954.99)	-199.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	450,000.00	0.00	450,000.00	1,800,000.00	0.00	1,800,000.00	300.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,771,416.57)	15,771,416.57	0.00	(16,059,541.00)	16,059,541.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,821,416.57)	15,771,416.57	(50,000.00)	(14,259,541.00)	16,059,541.00	1,800,000.00	-3700.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,694,270.05	1,069,546.14	2,763,816.19	(1,006,664.27)	7,709.28	(998,954.99)	-136.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,755,499.11	5,482,391.41	12,237,890.52	8,449,769.16	6,551,937.55	15,001,706.71	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,755,499.11	5,482,391.41	12,237,890.52	8,449,769.16	6,551,937.55	15,001,706.71	22.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,755,499.11	5,482,391.41	12,237,890.52	8,449,769.16	6,551,937.55	15,001,706.71	22.6%
2) Ending Balance, June 30 (E + F1e)			8,449,769.16	6,551,937.55	15,001,706.71	7,443,104.89	6,559,646.83	14,002,751.72	-6.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,551,937.55	6,551,937.55	0.00	6,567,702.40	6,567,702.40	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,439,769.16	0.00	8,439,769.16	7,443,104.89	(8,055.57)	7,435,049.32	-11.9%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	689,137.69	442,720.69
7311	Classified School Employee Professional Development Block Grant	34,000.68	0.00
7388	SB 117 COVID-19 LEA Response Funds	137,021.00	137,021.00
7510	Low-Performing Students Block Grant	109,645.70	0.00
9010	Other Restricted Local	5,582,132.48	5,987,960.71
Total, Restricted Balance		6,551,937.55	6,567,702.40

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.06%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$46,404,409.93
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$46,404,409.93
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	5.22%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: ____________________ Date of Meeting: Sep 09, 2020

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

To the Superintendent of Public Instruction:

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

Signed: ____________________ Date: ____________

County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
Michelle Olinick	Liz Robbins
Name	Name
District Fiscal Advisor	CBO
Title	Title
925-942-3319	925-634-2166
Telephone	Telephone
molinick@cccoe.k12.ca.us	robbinsl@luhsd.net
E-mail Address	E-mail Address

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,860.29	7,860.29	7,860.29	7,869.20	7,869.20	7,869.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,860.29	7,860.29	7,860.29	7,869.20	7,869.20	7,869.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	43.59	43.59	43.59	43.59	43.59	43.59
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	43.59	43.59	43.59	43.59	43.59	43.59
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,903.88	7,903.88	7,903.88	7,912.79	7,912.79	7,912.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,758,869.00		17,758,869.00			17,758,869.00
Work in Progress	18,248,654.00		18,248,654.00	24,167,434.00	24,324,596.00	18,091,492.00
Total capital assets not being depreciated	36,007,523.00	0.00	36,007,523.00	24,167,434.00	24,324,596.00	35,850,361.00
Capital assets being depreciated:						
Land Improvements	19,870,097.00		19,870,097.00	4,344,262.00		24,214,359.00
Buildings	194,213,655.00		194,213,655.00	19,611,355.00		213,825,010.00
Equipment	2,433,416.00		2,433,416.00	368,979.00		2,802,395.00
Total capital assets being depreciated	216,517,168.00	0.00	216,517,168.00	24,324,596.00	0.00	240,841,764.00
Accumulated Depreciation for:						
Land Improvements	(15,979,256.00)		(15,979,256.00)	(413,732.00)		(16,392,988.00)
Buildings	(69,981,302.00)		(69,981,302.00)	(5,903,452.00)		(75,884,754.00)
Equipment	(1,417,867.00)		(1,417,867.00)	(201,658.00)		(1,619,525.00)
Total accumulated depreciation	(87,378,425.00)	0.00	(87,378,425.00)	(6,518,842.00)	0.00	(93,897,267.00)
Total capital assets being depreciated, net	129,138,743.00	0.00	129,138,743.00	17,805,754.00	0.00	146,944,497.00
Governmental activity capital assets, net	165,146,266.00	0.00	165,146,266.00	41,973,188.00	24,324,596.00	182,794,858.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	521,548.00		521,548.00	3,269,217.00	487,412.00	3,303,353.00
Equipment	4,487,995.00		4,487,995.00	33,032.00	14,890.00	4,506,137.00
Total capital assets being depreciated	5,009,543.00	0.00	5,009,543.00	3,302,249.00	502,302.00	7,809,490.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(294,089.00)		(294,089.00)	(16,247.00)	(276,200.00)	(34,136.00)
Equipment	(3,352,486.00)		(3,352,486.00)	(231,954.00)	(14,443.00)	(3,569,997.00)
Total accumulated depreciation	(3,646,575.00)	0.00	(3,646,575.00)	(248,201.00)	(290,643.00)	(3,604,133.00)
Total capital assets being depreciated, net	1,362,968.00	0.00	1,362,968.00	3,054,048.00	211,659.00	4,205,357.00
Business-type activity capital assets, net	1,362,968.00	0.00	1,362,968.00	3,054,048.00	211,659.00	4,205,357.00

FEDERAL PROGRAM NAME	ADULT ED PERKINS	ADULT ED ABE	ADULT ED ASE/GED	ADULT ED ESL	IDEA MENTAL HEALTH	SPED LOCAL ASSIST	TITLE 1
FEDERAL CATALOG NUMBER	14893	14508	13978	14109	15197	13379	14329
RESOURCE CODE	3555	3905	3913	3926	3327	3310	3010
REVENUE OBJECT	8290	8290	8290	8290	8182	8181	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							42,318.27
2. a. Current Year Award	19,633.50	115,035.00	48,400.00	18,630.00	91,187.00	1,467,984.00	442,523.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	19,633.50	115,035.00	48,400.00	18,630.00	91,187.00	1,467,984.00	442,523.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	19,633.50	115,035.00	48,400.00	18,630.00	91,187.00	1,467,984.00	484,841.27
REVENUES							
5. Unearned Revenue Deferred from Prior Year							42,318.27
6. Cash Received in Current Year	19,633.50	70,723.00	36,300.00	13,973.00	25,839.00		395,597.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	19,633.50	70,723.00	36,300.00	13,973.00	25,839.00	0.00	437,915.27
EXPENDITURES							
9. Donor-Authorized Expenditures	19,633.50	115,035.00	48,400.00	18,630.00	91,187.00	1,467,984.00	276,088.72
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	19,633.50	115,035.00	48,400.00	18,630.00	91,187.00	1,467,984.00	276,088.72
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(44,312.00)	(12,100.00)	(4,657.00)	(65,348.00)	(1,467,984.00)	161,826.55
a. Unearned Revenue							161,826.55
b. Accounts Payable							
c. Accounts Receivable		44,312.00	12,100.00	4,657.00	65,348.00	1,467,984.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	208,752.55
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	19,633.50	115,035.00	48,400.00	18,630.00	91,187.00	1,467,984.00	276,088.72

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	CARL PERKINS	TITLE II	TITLE III IMMIGRANT ED	TITLE III	TITLE IV	ESSA	TOTAL
FEDERAL CATALOG NUMBER	14894	14341	15146	14346	14350	15438	
RESOURCE CODE	3550	4035	4201	4203	4127	3182	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		21,200.15	6,949.00	5,899.18	11,164.00	171,723.26	259,253.86
2. a. Current Year Award	115,441.00	119,734.00	8,134.00	50,608.00	33,011.00	156,120.00	2,686,440.50
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	115,441.00	119,734.00	8,134.00	50,608.00	33,011.00	156,120.00	2,686,440.50
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	115,441.00	140,934.15	15,083.00	56,507.18	44,175.00	327,843.26	2,945,694.36
REVENUES							
5. Unearned Revenue Deferred from Prior Year		21,200.15	3,659.00	5,899.18	11,164.00	42,392.26	126,632.86
6. Cash Received in Current Year	48,379.09	119,734.00		48,099.00	9,275.00	42,531.00	830,083.59
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	48,379.09	140,934.15	3,659.00	53,998.18	20,439.00	84,923.26	956,716.45
EXPENDITURES							
9. Donor-Authorized Expenditures	115,441.00	96,697.39	3,991.56	53,998.18	21,269.34	99,600.99	2,427,956.68
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	115,441.00	96,697.39	3,991.56	53,998.18	21,269.34	99,600.99	2,427,956.68
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(67,061.91)	44,236.76	(332.56)	0.00	(830.34)	(14,677.73)	(1,471,240.23)
a. Unearned Revenue		44,236.76					206,063.31
b. Accounts Payable							0.00
c. Accounts Receivable	67,061.91		332.56		830.34	14,677.73	1,677,303.54
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	44,236.76	11,091.44	2,509.00	22,905.66	228,242.27	517,737.68
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	115,441.00	96,697.39	3,991.56	53,998.18	21,269.34	99,600.99	2,427,956.68

2019-20 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CALIF PART	CTEIG	K12 SWP	K12 SWP	AGRICULTURE	CALIF PART	SECONDARY MENTOR
RESOURCE CODE	6385	6387	6388	6388	7010	7220	7370
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	PADA		AUTO SHOP	CTEIG		TLC	OWL
AWARD							
1. Prior Year Carryover	35,657.20					28,788.99	
2. a. Current Year Award	81,000.00	753,776.72	93,877.00	277,542.28	9,035.00	77,670.00	19,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	81,000.00	753,776.72	93,877.00	277,542.28	9,035.00	77,670.00	19,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	116,657.20	753,776.72	93,877.00	277,542.28	9,035.00	106,458.99	19,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	35,657.20					28,788.99	
6. Cash Received in Current Year		753,776.72	65,714.00	277,542.28	7,926.00	38,835.00	3,690.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	35,657.20	753,776.72	65,714.00	277,542.28	7,926.00	67,623.99	3,690.00
EXPENDITURES							
9. Donor-Authorized Expenditures	58,784.59	753,776.72	59,266.19	277,542.28	5,629.12	74,474.15	17,898.07
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	58,784.59	753,776.72	59,266.19	277,542.28	5,629.12	74,474.15	17,898.07
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(23,127.39)	0.00	6,447.81	0.00	2,296.88	(6,850.16)	(14,208.07)
a. Unearned Revenue			6,447.81		2,296.88		
b. Accounts Payable							
c. Accounts Receivable	23,127.39					6,850.16	14,208.27
14. Unused Grant Award Calculation (line 4 minus line 9)	57,872.61	0.00	34,610.81	0.00	3,405.88	31,984.84	1,101.93
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	58,784.59	753,776.72	59,266.19	277,542.28	5,629.12	74,474.15	17,898.27

2019-20 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	64,446.19
2. a. Current Year Award	1,311,901.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,311,901.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,376,347.19
REVENUES	
5. Unearned Revenue Deferred from Prior Year	64,446.19
6. Cash Received in Current Year	1,147,484.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,211,930.19
EXPENDITURES	
9. Donor-Authorized Expenditures	1,247,371.12
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,247,371.12
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(35,440.93)
a. Unearned Revenue	8,744.69
b. Accounts Payable	0.00
c. Accounts Receivable	44,185.82
14. Unused Grant Award Calculation (line 4 minus line 9)	128,976.07
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,247,371.32

2019-20 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CALL BILLING	MAA REIMB	TOTAL
FEDERAL CATALOG NUMBER	10013		
RESOURCE CODE	5640	9014	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award	892.11	427,717.94	428,610.05
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	892.11	427,717.94	428,610.05
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	892.11	427,717.94	428,610.05
REVENUES			
5. Cash Received in Current Year	892.11	427,717.94	428,610.05
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	892.11	427,717.94	428,610.05
EXPENDITURES			
10. Donor-Authorized Expenditures	892.11	14,838.61	15,730.72
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	892.11	14,838.61	15,730.72
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	412,879.33	412,879.33

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ADULT ED CALWORKS	ADULT ED BLOCK GRANT	LOTTERY	RESTRICTED LOTTERY	EPA	SPED APPORT	SPED MENTAL HEALTH
RESOURCE CODE	0000	6391	1100	6300	1400	6500	6512
REVENUE OBJECT	8590	8590	8560	8560	8012	8793	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance				588,150.82			
2. a. Current Year Award	36,893.00	1,039,753.00	1,229,200.45	448,460.72	7,711,246.00	2,480,503.00	510,956.00
b. Other Adjustments			15,811.36				
c. Adj Curr Yr Award (sum lines 2a & 2b)	36,893.00	1,039,753.00	1,245,011.81	448,460.72	7,711,246.00	2,480,503.00	510,956.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	36,893.00	1,039,753.00	1,245,011.81	1,036,611.54	7,711,246.00	2,480,503.00	510,956.00
REVENUES							
5. Cash Received in Current Year	0.00	1,039,753.00	1,051,092.37	239,624.40	7,711,246.00	2,480,503.00	382,353.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	36,893.00	0.00	193,919.44	208,836.32	0.00	0.00	128,603.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	36,893.00	0.00	193,919.44	208,836.32	0.00	0.00	128,603.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	36,893.00	1,039,753.00	1,245,011.81	448,460.72	7,711,246.00	2,480,503.00	510,956.00
EXPENDITURES							
10. Donor-Authorized Expenditures	36,893.00	988,474.01		347,473.85	7,711,246.00	2,480,503.00	510,956.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	36,893.00	988,474.01	0.00	347,473.85	7,711,246.00	2,480,503.00	510,956.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	51,278.99	1,245,011.81	689,137.69	0.00	0.00	0.00

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CSEA PROF DEV	SB 117 COVID	LOW PERFORMING STUDENTS	TOTAL
RESOURCE CODE	7311	7388	7510	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	45,044.00		351,651.00	984,845.82
2. a. Current Year Award		137,021.00		13,594,033.17
b. Other Adjustments				15,811.36
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	137,021.00	0.00	13,609,844.53
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	45,044.00	137,021.00	351,651.00	14,594,690.35
REVENUES				
5. Cash Received in Current Year				12,904,571.77
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	137,021.00	0.00	705,272.76
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	137,021.00	0.00	705,272.76
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	137,021.00	0.00	13,609,844.53
EXPENDITURES				
10. Donor-Authorized Expenditures	11,043.32		242,005.30	12,328,594.48
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	11,043.32	0.00	242,005.30	12,328,594.48
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	34,000.68	137,021.00	109,645.70	2,266,095.87

2019-20 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	BRENTWOOD MURAL	SCHOOL INSURANCE FUND	RISK MANAGEMENT	VIRTUAL ENTERPRISE	MICROSOFT SETTLEMENT	ENVIRONMENTAL	ADULT ED CBET
RESOURCE CODE	9010	9011	9012	9013	9016	9017	9018
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		46,571.60	68,041.28	133.76	94,611.11	121.77	668,216.90
2. a. Current Year Award	4,819.00	9,444.75		1,185.79			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,819.00	9,444.75	0.00	1,185.79	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,819.00	56,016.35	68,041.28	1,319.55	94,611.11	121.77	668,216.90
REVENUES							
5. Cash Received in Current Year	4,819.00	9,444.75		1,185.79			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	4,819.00	9,444.75	0.00	1,185.79	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,845.93	1,432.77		1,319.55	1,575.00		120,914.09
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,845.93	1,432.77	0.00	1,319.55	1,575.00	0.00	120,914.09
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	973.07	54,583.58	68,041.28	0.00	93,036.11	121.77	547,302.81

LOCAL PROGRAM NAME	CALIFORNIA FFA	VERNON NOBLE LIBRARY	MUSIC PROGRAM	REDEVELOP PASSTHRU	**TOTAL**
RESOURCE CODE	9019		9037	9198	
REVENUE OBJECT	8699		8699	8625	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance		53,808.47	1,150.00	3,563,497.57	4,496,152.46
2. a. Current Year Award	19,000.00			767,738.49	802,188.03
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	19,000.00	0.00	0.00	767,738.49	802,188.03
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	19,000.00	53,808.47	1,150.00	4,331,236.06	5,298,340.49
REVENUES					
5. Cash Received in Current Year				767,738.49	783,188.03
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	19,000.00	0.00	0.00	0.00	19,000.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	19,000.00	0.00	0.00	0.00	19,000.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	19,000.00	0.00	0.00	767,738.49	802,188.03
EXPENDITURES					
10. Donor-Authorized Expenditures					129,087.34
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	129,087.34
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	19,000.00	53,808.47	1,150.00	4,331,236.06	5,169,253.15

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	39,297,138.13	301	186,519.38	303	39,110,618.75	305	388,681.78		307	38,721,936.97	309
2000 - Classified Salaries	11,136,424.41	311	0.00	313	11,136,424.41	315	0.00		317	11,136,424.41	319
3000 - Employee Benefits	24,067,186.53	321	122,661.08	323	23,944,525.45	325	131,734.24		327	23,812,791.21	329
4000 - Books, Supplies Equip Replace. (6500)	2,274,112.93	331	0.00	333	2,274,112.93	335	381,372.32		337	1,892,740.61	339
5000 - Services. . . & 7300 - Indirect Costs	12,326,137.18	341	153.00	343	12,325,984.18	345	2,836,089.90		347	9,489,894.28	349
			TOTAL		88,791,665.72	365		TOTAL		85,053,787.48	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	33,137,221.80	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,043,432.00	380
3. STRS.	3101 & 3102	8,396,591.59	382
4. PERS.	3201 & 3202	657,113.30	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	762,169.44	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,138,313.99	385
7. Unemployment Insurance.	3501 & 3502	17,768.40	390
8. Workers' Compensation Insurance.	3601 & 3602	856,823.09	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	149,500.22	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		53,158,933.83	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		250,916.63	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		125,075.17	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		52,782,942.03	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		62.06%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	62.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	85,053,787.48
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	94,780,000.00		94,780,000.00		5,505,000.00	89,275,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	8,083,582.00		8,083,582.00		1,517,881.00	6,565,701.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,941,104.00		4,941,104.00		281,255.00	4,659,849.00	
Net Pension Liability	84,921,673.00		84,921,673.00			84,921,673.00	
Total/Net OPEB Liability	12,949,794.00		12,949,794.00	15,081,718.00	12,949,794.00	15,081,718.00	
Compensated Absences Payable	325,628.00		325,628.00	410,668.33	325,628.00	410,668.33	
Governmental activities long-term liabilities	206,001,781.00	0.00	206,001,781.00	15,492,386.33	20,579,558.00	200,914,609.33	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	3,124,644.00	460,434.00	3,585,078.00	5,914,513.00	3,585,078.00	5,914,513.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	3,124,644.00	460,434.00	3,585,078.00	5,914,513.00	3,585,078.00	5,914,513.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2019-20 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	94,175,154.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,634,887.76
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	459,280.25
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,405,857.90
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	251,069.63
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,616,207.78
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	158,119.56
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				88,082,178.35

Section II - Expenditures Per ADA		**2019-20 Annual ADA/ Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7,903.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,144.17

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	90,404,343.74	11,570.91
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	90,404,343.74	11,570.91
B. Required effort (Line A.2 times 90%)	81,363,909.37	10,413.82
C. Current year expenditures (Line I.E and Line II.B)	88,082,178.35	11,144.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	44,585,983.95		44,585,983.95			46,385,888.91
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,886.47		7,886.47			7,900.33
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	7,900.33	0.00	7,900.33	7,912.79	0.00	7,912.79
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,900.33			7,912.79
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	198,715.19		198,715.19	195,275.00		195,275.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,256.62		1,256.62	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,629,821.92		30,629,821.92	30,686,487.00		30,686,487.00
5. Unsecured Roll Taxes (Object 8042)	884,904.79		884,904.79	898,798.00		898,798.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	873,878.17		873,878.17	951,018.00		951,018.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,370,824.53		4,370,824.53	4,213,004.00		4,213,004.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,956,828.69		1,956,828.69	1,569,139.00		1,569,139.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	38,916,229.91	0.00	38,916,229.91	38,513,721.00	0.00	38,513,721.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	38,916,229.91	0.00	38,916,229.91	38,513,721.00	0.00	38,513,721.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			762,325.54			893,166.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			762,325.54			893,166.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	42,696,047.58		42,696,047.58	36,582,189.00		36,582,189.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,329.90		4,329.90	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	42,700,377.48	0.00	42,700,377.48	36,582,189.00	0.00	36,582,189.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	96,488,970.52		96,488,970.52	92,540,704.22		92,540,704.22
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	218,328.00		218,328.00	50,000.00		50,000.00

	2019-20 Actual	2020-21 Budget
D. APPROPRIATIONS LIMIT CALCULATIONS		
PRELIMINARY APPROPRIATIONS LIMIT		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	44,585,983.95	46,385,888.91
2. Inflation Adjustment	1.0385	1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	1.0018	1.0016
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	46,385,888.91	48,193,068.30
APPROPRIATIONS SUBJECT TO THE LIMIT		
5. Local Revenues Excluding Interest (Line C18)	38,916,229.91	38,513,721.00
6. Preliminary State Aid Calculation		
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)	948,039.60	949,534.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	8,231,984.54	10,572,513.30
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	8,231,984.54	10,572,513.30
7. Local Revenues in Proceeds of Taxes		
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])	106,925.38	26,535.77
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	39,023,155.29	38,540,256.77
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)	8,125,059.16	10,545,977.53
9. Total Appropriations Subject to the Limit		
a. Local Revenues (Line D7b)	39,023,155.29	
b. State Subventions (Line D8)	8,125,059.16	
c. Less: Excluded Appropriations (Line C23)	762,325.54	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	46,385,888.91	

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	2019-20 Actual			2020-21 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			46,385,888.91			48,193,068.30
12. Appropriations Subject to the Limit (Line D9d)			46,385,888.91			

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

Liz Robbins
Gann Contact Person

925-634-2166
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,951,257.66
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — ______
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 72,491,227.58

C. Percentage of Plant Services Costs Attributable to General Administration
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 2.69%

Part II - Adjustments for Employment Separation Costs

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

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

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

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

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

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

A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,474,761.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	27,589.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	37,440.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	236,456.84
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,776,247.61
9. Carry-Forward Adjustment (Part IV, Line F)	449,873.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,226,121.46
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	58,607,215.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,652,260.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,366,190.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	599,244.24
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	32,490.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,553,760.38
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,476,440.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	917,770.60
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	87,205,371.18
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	4.33%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	4.85%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	3,776,247.61
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(466,037.59)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.28%) times Part III, Line B19); zero if negative	449,873.85
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.28%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	449,873.85

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	449,873.85

Approved indirect cost rate: 3.28%
Highest rate used in any program: 3.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	267,320.72	8,768.00	3.28%
01	3182	96,437.99	3,163.00	3.28%
01	3550	111,776.00	3,665.00	3.28%
01	4035	93,627.39	3,070.00	3.28%
01	4127	20,594.34	675.00	3.28%
01	4201	3,916.56	75.00	1.91%
01	4203	52,940.18	1,058.00	2.00%
01	6385	56,918.59	1,866.00	3.28%
01	7220	72,109.15	2,365.00	3.28%
01	7311	10,693.32	350.00	3.27%
01	7370	17,330.27	568.00	3.28%
01	7510	234,320.30	7,685.00	3.28%
11	6391	957,083.01	31,391.00	3.28%
13	5310	1,264,516.46	41,400.00	3.27%

Liberty Union High
Contra Costa County

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

07 61721 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		588,150.82	588,150.82
2. State Lottery Revenue	8560	1,245,011.81		448,460.72	1,693,472.53
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,245,011.81)	1,245,011.81		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	1,245,011.81	1,036,611.54	2,281,623.35
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00	1,245,011.81	347,473.85	1,592,485.66
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	1,245,011.81	347,473.85	1,592,485.66
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	689,137.69	689,137.69
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	52,548,300.26	8,090,408.61	60,638,708.87	2,867,803.03		63,506,511.90
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,949,130.77	277,897.30	2,227,028.07	105,323.45		2,332,351.52
3300	Independent Study Centers	1,799,318.16	171,013.72	1,970,331.88	93,183.44		2,063,515.32
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,265,547.94	0.00	1,265,547.94	59,851.90		1,325,399.84
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	17,362,046.99	580,113.69	17,942,160.68	848,543.51		18,790,704.19
6000	Regional Occupational Ctr/Prg (ROC/P)	1,169,658.35	0.00	1,169,658.35	55,316.97		1,224,975.32
Other Goals							
7110	Nonagency - Educational	251,069.63	0.00	251,069.63	11,873.90		262,943.53
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					4,614,874.90	4,614,874.90
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	129,628.80		129,628.80
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(75,751.00)		(75,751.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	76,345,072.10	9,119,433.32	85,464,505.42	4,095,774.00	4,614,874.90	94,175,154.32

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	39,734,550.67	533,834.67	1,178,923.54	7,504,348.39	3,309,790.54	0.00	0.00			286,852.45	0.00	52,548,300.26
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,495,367.14	0.00	0.00	366,860.25	0.00	0.00	0.00			86,903.38	0.00	1,949,130.77
3300	Independent Study Centers	1,237,446.36	0.00	3,223.54	380,573.94	139,446.15	0.00	0.00			38,628.17	0.00	1,799,318.16
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,265,547.94	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,265,547.94
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	14,313,953.31	682,602.92	0.00	1,892.94	1,622,292.20	741,305.62	0.00			0.00	0.00	17,362,046.99
6000	ROC/P	1,169,658.35	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,169,658.35
Other Goals													
7110	Nonagency - Educational	251,069.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	251,069.63
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		59,467,593.40	1,216,437.59	1,182,147.08	8,253,675.52	5,071,528.89	741,305.62	0.00	0.00	0.00	412,384.00	0.00	76,345,072.10

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	0.00	7,625,501.87	464,906.74	8,090,408.61
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	277,897.30	0.00	277,897.30
3300	Independent Study Centers	0.00	171,013.72	0.00	171,013.72
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	491,664.45	88,449.24	580,113.69
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		0.00	8,566,077.34	553,355.98	9,119,433.32

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	599,244.24
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	37,440.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,507,251.77
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	27,589.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,171,525.01
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	76,345,072.10
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,119,433.32
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	85,464,505.42
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,476,440.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,264,516.46
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,740,956.46
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	88,205,461.88
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.73%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				4,614,874.90	4,614,874.90
Total Other Costs	0.00	0.00	0.00	4,614,874.90	4,614,874.90

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	0.00	0.00	8,566,077.34	0.00	553,355.98
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12					356.72		636.00
3100	Alternative Schools							
3200	Continuation Schools					13.00		
3300	Independent Study Centers					8.00		
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)					23.00		121.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	0.00	0.00	400.72	0.00	757.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,114
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,298,525.84	4,052,546.28		5,351,072.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,242,186.91	1,867,161.47		3,109,348.38
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,315,664.54	2,950,026.15		4,265,690.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37,161.54	101,798.16		138,959.70
5000-5999	Services and Other Operating Expenditures	741,305.62	0.00	0.00	0.00	0.00	1,773,592.50	1,861,163.89		4,376,062.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	120,914.09		120,914.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	741,305.62	0.00	0.00	0.00	0.00	5,667,131.33	10,953,610.04	0.00	17,362,046.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	741,305.62	0.00	0.00	0.00	0.00	5,667,131.33	10,953,610.04	0.00	17,362,046.99
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,763,114.95	1,204,685.63		2,967,800.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,763,114.95	1,204,685.63	0.00	2,967,800.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,763,114.95	1,204,685.63	0.00	2,967,800.58
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,418,960.47
	TOTAL COSTS									1,548,840.11

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,298,525.84	4,052,546.28		5,351,072.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,242,186.91	1,867,161.47		3,109,348.38
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,315,664.54	2,950,026.15		4,265,690.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37,161.54	101,798.16		138,959.70
5000-5999	Services and Other Operating Expenditures	741,305.62	0.00	0.00	0.00	0.00	10,477.55	656,478.26		1,408,261.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	120,914.09		120,914.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	741,305.62	0.00	0.00	0.00	0.00	3,904,016.38	9,748,924.41	0.00	14,394,246.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	741,305.62	0.00	0.00	0.00	0.00	3,904,016.38	9,748,924.41	0.00	14,394,246.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,418,960.47
	TOTAL COSTS									15,813,206.88
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	95,912.04		95,912.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	20,250.48		20,250.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	999.96	1,665.98		2,665.94
5000-5999	Services and Other Operating Expenditures	741,305.62	0.00	0.00	0.00	0.00	0.00	32,267.66		773,573.28
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	120,914.09		120,914.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	741,305.62	0.00	0.00	0.00	0.00	999.96	271,010.25	0.00	1,013,315.83
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	741,305.62	0.00	0.00	0.00	0.00	999.96	271,010.25	0.00	1,013,315.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,418,960.47
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									10,351,857.00
	TOTAL COSTS									12,784,133.30

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	15,130,126.51	11,607,378.00
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	15,130,126.51	11,607,378.00

C. Unduplicated Pupil Count

1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	1,098.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	1,098.00

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

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

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

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

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

If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

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

SELPA: (??)

SECTION 3

	Column A Actual Expenditures (LE-CY Worksheet) FY 2019-20	Column B Actual Expenditures Comparison Year 2018-19	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	17,362,046.99		
b. Less: Expenditures paid from federal sources	1,548,840.11		
c. Expenditures paid from state and local sources	15,813,206.88	15,130,126.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,130,126.51	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,813,206.88	15,130,126.51	683,080.37

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

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	17,362,046.99		
b. Less: Expenditures paid from federal sources	1,548,840.11		
c. Expenditures paid from state and local sources	15,813,206.88	15,130,126.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,130,126.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,813,206.88	15,130,126.51	
d. Special education unduplicated pupil count	1,114	1,098	
e. Per capita state and local expenditures (A2c/A2d)	14,194.98	13,779.71	415.27

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	12,784,133.30	11,607,378.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,607,378.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,784,133.30	11,607,378.00	1,176,755.30

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

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	12,784,133.30	11,607,378.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		11,607,378.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,784,133.30	11,607,378.00	
b. Special education unduplicated pupil count	1,114	1,098	
c. Per capita local expenditures (B2a/B2b)	11,475.88	10,571.38	904.50

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

Liz Robbins
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CBO
Title

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,071
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	5,581,100.00		5,581,100.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,465,152.00		3,465,152.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,602,380.00		4,602,380.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	153,073.00		153,073.00
5000-5999	Services and Other Operating Expenditures	750,000.00	0.00	0.00	0.00	0.00	3,692,357.00		4,442,357.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	750,000.00	0.00	0.00	0.00	0.00	17,494,062.00	0.00	18,244,062.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	750,000.00	0.00	0.00	0.00	0.00	17,494,062.00	0.00	18,244,062.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	5,581,100.00		5,581,100.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,465,152.00		3,465,152.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,602,380.00		4,602,380.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	153,073.00		153,073.00
5000-5999	Services and Other Operating Expenditures	750,000.00	0.00	0.00	0.00	0.00	808,288.00		1,558,288.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	750,000.00	0.00	0.00	0.00	0.00	14,609,993.00	0.00	15,359,993.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	750,000.00	0.00	0.00	0.00	0.00	14,609,993.00	0.00	15,359,993.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,317,984.00
	TOTAL COSTS								16,677,977.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	97,818.00		97,818.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	19,488.00		19,488.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,000.00		2,000.00
5000-5999	Services and Other Operating Expenditures	750,000.00	0.00	0.00	0.00	0.00	150,000.00		900,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	750,000.00	0.00	0.00	0.00	0.00	269,306.00	0.00	1,019,306.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	750,000.00	0.00	0.00	0.00	0.00	269,306.00	0.00	1,019,306.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								1,317,984.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								10,706,848.00
	TOTAL COSTS								13,044,138.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
2019-20 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,071
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,298,525.84	4,052,546.28		5,351,072.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,242,186.91	1,867,161.47		3,109,348.38
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,315,664.54	2,950,026.15		4,265,690.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37,161.54	101,798.16		138,959.70
5000-5999	Services and Other Operating Expenditures	741,305.62	0.00	0.00	0.00	0.00	1,773,592.50	1,861,163.89		4,376,062.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	120,914.09		120,914.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	741,305.62	0.00	0.00	0.00	0.00	5,667,131.33	10,953,610.04	0.00	17,362,046.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	580,113.69								580,113.69
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	741,305.62	0.00	0.00	0.00	0.00	5,667,131.33	10,953,610.04	0.00	17,362,046.99
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,763,114.95	1,204,685.63		2,967,800.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,763,114.95	1,204,685.63	0.00	2,967,800.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,763,114.95	1,204,685.63	0.00	2,967,800.58
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,418,960.47
	TOTAL COSTS									1,548,840.11

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,298,525.84	4,052,546.28		5,351,072.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,242,186.91	1,867,161.47		3,109,348.38
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,315,664.54	2,950,026.15		4,265,690.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37,161.54	101,798.16		138,959.70
5000-5999	Services and Other Operating Expenditures	741,305.62	0.00	0.00	0.00	0.00	10,477.55	656,478.26		1,408,261.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	120,914.09		120,914.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	741,305.62	0.00	0.00	0.00	0.00	3,904,016.38	9,748,924.41	0.00	14,394,246.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	580,113.69								580,113.69
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	741,305.62	0.00	0.00	0.00	0.00	3,904,016.38	9,748,924.41	0.00	14,394,246.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,418,960.47
	TOTAL COSTS									15,813,206.88
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	95,912.04		95,912.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	20,250.48		20,250.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	999.96	1,665.98		2,665.94
5000-5999	Services and Other Operating Expenditures	741,305.62	0.00	0.00	0.00	0.00	0.00	32,267.66		773,573.28
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	120,914.09		120,914.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	741,305.62	0.00	0.00	0.00	0.00	999.96	271,010.25	0.00	1,013,315.83
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	741,305.62	0.00	0.00	0.00	0.00	999.96	271,010.25	0.00	1,013,315.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,418,960.47
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									10,351,857.00
	TOTAL COSTS									12,784,133.30

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

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

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

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

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

If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

SELPA: (??)

SECTION 3

	Column A Budgeted Amounts (LB-B Worksheet) FY 2020-21	Column B Actual Expenditures Comparison Year 2019-20	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	18,244,062.00		
b. Less: Expenditures paid from federal sources	1,566,085.00		
c. Expenditures paid from state and local sources	16,677,977.00	15,813,206.88	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,813,206.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,677,977.00	15,813,206.88	864,770.12

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

	Budgeted Amounts FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	18,244,062.00		
b. Less: Expenditures paid from federal sources	1,566,085.00		
c. Expenditures paid from state and local sources	16,677,977.00	15,813,206.88	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,813,206.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,677,977.00	15,813,206.88	
d. Special education unduplicated pupil count	1071	1114	
e. Per capita state and local expenditures (A2c/A2d)	15,572.34	14,194.98	1,377.36

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	13,044,138.00	12,784,133.30	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,784,133.30	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,044,138.00	12,784,133.30	260,004.70

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

	Budget FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	13,044,138.00	12,784,133.30	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,784,133.30	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,044,138.00	12,784,133.30	
b. Special education unduplicated pupil count	1,071	1,114	
c. Per capita local expenditures (B2a/B2b)	12,179.40	11,475.88	703.52

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

Liz Robbins
Contact Name

925-634-2166 x2030
Telephone Number

CBO
Title

robbinsl@Lushd.net
Email Address

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

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

SELPA: (??)

Object Code	Description	Adjustments*	Total
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

Other Funds

	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	$638,981	$775,174	$457,580	$3,035,097	$50,270,386	$4,373,801	$7,913	$1,104	$7,821,252	$0	$63,383
REVENUES	$1,667,403	$1,147,797	$1,200,090	$56,199	$737,013	$2,488,988	$139	$0	$8,801,006	$3,356,107	$1,666
EXPENDITURES	$1,510,791	$1,305,916	$753,111	$0	$23,856,003	$4,180,766	$0	$0	$9,216,813	$3,356,107	$12,650
Excess (Deficiency of Revenue over Expenditures	$156,612	($158,120)	$446,979	$56,199	($23,118,990)	($1,691,778)	$139	$0	($415,806)	$0	($10,984)
Transfer In/Out	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$0
Audit Adjustment	$0	$0	$0	$0	$0	$0	$0	$0		$0	$0
Increase/(Decrease) In Fund Balance	$156,612	($158,120)	$446,979	$106,199	($23,118,990)	($1,691,778)	$139	$0	($415,806)	$0	($10,984)
Ending Fund Balance	$795,594	$617,054	$904,558	$3,141,295	$27,151,396	$2,682,023	$8,051	$1,104	$7,405,445	$0	$52,399

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	201,698.50	201,698.00	0.0%
3) Other State Revenue		8300-8599	1,120,162.00	1,104,378.00	-1.4%
4) Other Local Revenue		8600-8799	345,542.94	413,604.65	19.7%
5) TOTAL, REVENUES			1,667,403.44	1,719,680.65	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	546,852.55	708,936.00	29.6%
2) Classified Salaries		2000-2999	353,890.14	353,970.00	0.0%
3) Employee Benefits		3000-3999	389,917.55	431,666.65	10.7%
4) Books and Supplies		4000-4999	71,270.27	128,784.00	80.7%
5) Services and Other Operating Expenditures		5000-5999	114,509.49	159,621.00	39.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,351.00	48,000.00	39.7%
9) TOTAL, EXPENDITURES			1,510,791.00	1,830,977.65	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,612.44	(111,297.00)	-171.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	300,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(300,000.00)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,612.44	(411,297.00)	-362.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	638,981.13	795,593.57	24.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			638,981.13	795,593.57	24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,981.13	795,593.57	24.5%
2) Ending Balance, June 30 (E + F1e)			795,593.57	384,296.57	-51.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,278.99	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	744,314.58	384,296.57	-48.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	547,672.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	272,244.19		
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			819,916.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	24,323.13		
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			24,323.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			795,593.57		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	19,633.50	19,633.00	0.0%
All Other Federal Revenue	All Other	8290	182,065.00	182,065.00	0.0%
TOTAL, FEDERAL REVENUE			201,698.50	201,698.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,039,753.00	1,016,841.00	-2.2%
All Other State Revenue	All Other	8590	80,409.00	87,537.00	8.9%
TOTAL, OTHER STATE REVENUE			1,120,162.00	1,104,378.00	-1.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,191.20	3,600.00	-49.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	75,761.83	105,000.00	38.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	256,132.41	299,004.65	16.7%
Tuition		8710	6,457.50	6,000.00	-7.1%
TOTAL, OTHER LOCAL REVENUE			345,542.94	413,604.65	19.7%
TOTAL, REVENUES			1,667,403.44	1,719,680.65	3.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	372,104.04	535,758.00	44.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,748.51	173,178.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			546,852.55	708,936.00	29.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	114,098.17	111,821.00	-2.0%
Classified Support Salaries		2200	68,239.25	66,410.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	137,102.80	140,706.00	2.6%
Other Classified Salaries		2900	34,449.92	35,033.00	1.7%
TOTAL, CLASSIFIED SALARIES			353,890.14	353,970.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	120,256.77	161,563.00	34.3%
PERS		3201-3202	67,740.28	69,847.00	3.1%
OASDI/Medicare/Alternative		3301-3302	39,430.03	38,976.65	-1.1%
Health and Welfare Benefits		3401-3402	140,833.33	137,959.00	-2.0%
Unemployment Insurance		3501-3502	445.13	524.00	17.7%
Workers' Compensation		3601-3602	21,212.01	22,797.00	7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			389,917.55	431,666.65	10.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	31,258.16	25,300.00	-19.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,045.84	85,484.00	130.8%
Noncapitalized Equipment		4400	2,966.27	18,000.00	506.8%
TOTAL, BOOKS AND SUPPLIES			71,270.27	128,784.00	80.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,658.38	11,781.00	222.0%
Dues and Memberships		5300	265.00	400.00	50.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,592.82	46,000.00	-9.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,006.48	3,500.00	247.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,640.00	5,640.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,194.20	76,000.00	68.2%
Communications		5900	8,152.61	16,300.00	99.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,509.49	159,621.00	39.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,351.00	48,000.00	39.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,351.00	48,000.00	39.7%
TOTAL, EXPENDITURES			1,510,791.00	1,830,977.65	21.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	300,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	300,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(300,000.00)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	533,333.30	775,000.00	45.3%
3) Other State Revenue		8300-8599	37,895.53	57,000.00	50.4%
4) Other Local Revenue		8600-8799	576,568.07	574,400.00	-0.4%
5) TOTAL, REVENUES			1,147,796.90	1,406,400.00	22.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	589,776.10	621,133.00	5.3%
3) Employee Benefits		3000-3999	275,114.04	280,870.00	2.1%
4) Books and Supplies		4000-4999	349,912.16	570,000.00	62.9%
5) Services and Other Operating Expenditures		5000-5999	49,714.16	66,450.00	33.7%
6) Capital Outlay		6000-6999	0.00	58,546.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,400.00	40,000.00	-3.4%
9) TOTAL, EXPENDITURES			1,305,916.46	1,636,999.00	25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(158,119.56)	(230,599.00)	45.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,119.56)	(230,599.00)	45.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	775,173.52	617,053.96	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			775,173.52	617,053.96	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			775,173.52	617,053.96	-20.4%
2) Ending Balance, June 30 (E + F1e)			617,053.96	386,454.96	-37.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,879.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	612,174.96	386,454.96	-36.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	612,248.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,438.00		
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	4,879.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			621,565.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,511.96		
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			4,511.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			617,053.96		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	533,333.30	775,000.00	45.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			533,333.30	775,000.00	45.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	37,895.53	57,000.00	50.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,895.53	57,000.00	50.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	564,708.32	573,493.00	1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,859.75	907.00	-92.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			576,568.07	574,400.00	-0.4%
TOTAL, REVENUES			1,147,796.90	1,406,400.00	22.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	376,597.24	400,682.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	213,178.86	220,451.00	3.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			589,776.10	621,133.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,760.33	86,875.00	6.3%
OASDI/Medicare/Alternative		3301-3302	44,906.71	45,348.00	1.0%
Health and Welfare Benefits		3401-3402	124,407.43	125,371.00	0.8%
Unemployment Insurance		3501-3502	293.46	298.00	1.5%
Workers' Compensation		3601-3602	13,914.69	12,628.00	-9.2%
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	9,831.42	10,350.00	5.3%
TOTAL, EMPLOYEE BENEFITS			275,114.04	280,870.00	2.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,401.01	9,000.00	542.4%
Noncapitalized Equipment		4400	1,765.29	6,000.00	239.9%
Food		4700	346,745.86	555,000.00	60.1%
TOTAL, BOOKS AND SUPPLIES			349,912.16	570,000.00	62.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	504.56	1,500.00	197.3%
Dues and Memberships		5300	250.00	150.00	-40.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,230.62	12,300.00	135.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,954.45	9,000.00	360.5%
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	41,774.53	43,500.00	4.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,714.16	66,450.00	33.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	58,546.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	58,546.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,400.00	40,000.00	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,400.00	40,000.00	-3.4%
TOTAL, EXPENDITURES			1,305,916.46	1,636,999.00	25.4%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,108,847.00	1,108,847.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,243.10	0.00	-100.0%
5) TOTAL, REVENUES			1,200,090.10	1,108,847.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	288,217.99	473,601.92	64.3%
6) Capital Outlay		6000-6999	464,893.47	430,000.00	-7.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			753,111.46	903,601.92	20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			446,978.64	205,245.08	-54.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(500,000.00)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			446,978.64	(294,754.92)	-165.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,579.64	904,558.28	97.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,579.64	904,558.28	97.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,579.64	904,558.28	97.7%
2) Ending Balance, June 30 (E + F1e)			904,558.28	609,803.36	-32.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	904,558.28	609,803.36	-32.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,043,372.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,043,372.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	138,813.75		
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			138,813.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			904,558.28		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,108,847.00	1,108,847.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,108,847.00	1,108,847.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	707.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	90,536.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,243.10	0.00	-100.0%
TOTAL, REVENUES			1,200,090.10	1,108,847.00	-7.6%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	288,217.99	473,601.92	64.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			288,217.99	473,601.92	64.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	464,893.47	395,000.00	-15.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	35,000.00	New
TOTAL, CAPITAL OUTLAY			464,893.47	430,000.00	-7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			753,111.46	903,601.92	20.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(500,000.00)	New

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,198.57	15,026.28	-73.3%
5) TOTAL, REVENUES			56,198.57	15,026.28	-73.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,198.57	15,026.28	-73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	450,000.00	1,000,000.00	122.2%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	(1,000,000.00)	-2100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106,198.57	(984,973.72)	-1027.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,035,096.55	3,141,295.12	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,035,096.55	3,141,295.12	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,035,096.55	3,141,295.12	3.5%
2) Ending Balance, June 30 (E + F1e)			3,141,295.12	2,156,321.40	-31.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,141,295.12	2,156,321.40	-31.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,106,077.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,217.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,141,295.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,141,295.12		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	56,198.57	15,026.28	-73.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,198.57	15,026.28	-73.3%
TOTAL, REVENUES			56,198.57	15,026.28	-73.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	450,000.00	1,000,000.00	122.2%
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			450,000.00	1,000,000.00	122.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	(1,000,000.00)	-2100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	737,012.85	1,000,000.00	35.7%
5) TOTAL, REVENUES			737,012.85	1,000,000.00	35.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	37,960.82	6,900.00	-81.8%
5) Services and Other Operating Expenditures		5000-5999	2,269,123.61	573,000.00	-74.7%
6) Capital Outlay		6000-6999	21,548,918.41	23,981,278.00	11.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,856,002.84	24,561,178.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,118,989.99)	(23,561,178.00)	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,118,989.99)	(23,561,178.00)	1.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,270,385.58	27,151,395.59	-46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,270,385.58	27,151,395.59	-46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,270,385.58	27,151,395.59	-46.0%
2) Ending Balance, June 30 (E + F1e)			27,151,395.59	3,590,217.59	-86.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	27,151,395.59	3,590,217.59	-86.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,734,071.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,734,071.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,582,676.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,582,676.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,151,395.59		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	737,012.85	1,000,000.00	35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			737,012.85	1,000,000.00	35.7%
TOTAL, REVENUES			737,012.85	1,000,000.00	35.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	338.18	400.00	18.3%
Noncapitalized Equipment		4400	37,622.64	6,500.00	-82.7%
TOTAL, BOOKS AND SUPPLIES			37,960.82	6,900.00	-81.8%
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	1,056,460.32	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,922.52	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,210,740.77	573,000.00	-52.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,269,123.61	573,000.00	-74.7%
CAPITAL OUTLAY					
Land		6100	2,324.79	104,000.00	4373.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,447,575.24	23,827,278.00	11.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	99,018.38	50,000.00	-49.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,548,918.41	23,981,278.00	11.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,856,002.84	24,561,178.00	3.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,488,987.56	1,600,000.00	-35.7%
5) TOTAL, REVENUES			2,488,987.56	1,600,000.00	-35.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	132,306.19	248,089.00	87.5%
5) Services and Other Operating Expenditures		5000-5999	321,001.66	703,007.00	119.0%
6) Capital Outlay		6000-6999	3,357,111.95	1,131,997.00	-66.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	370,345.84	415,346.00	12.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,180,765.64	2,498,439.00	-40.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,691,778.08)	(898,439.00)	-46.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,373,800.76	0.00	-100.0%
b) Transfers Out		7600-7629	4,373,800.76	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,691,778.08)	(898,439.00)	-46.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,373,800.76	2,682,022.68	-38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,373,800.76	2,682,022.68	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,373,800.76	2,682,022.68	-38.7%
2) Ending Balance, June 30 (E + F1e)			2,682,022.68	1,783,583.68	-33.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,682,022.68	1,783,583.68	-33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,725,989.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,725,989.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	43,966.52		
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			43,966.52		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,682,022.68		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	49,066.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,439,920.84	1,600,000.00	-34.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,488,987.56	1,600,000.00	-35.7%
TOTAL, REVENUES			2,488,987.56	1,600,000.00	-35.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,371.81	53,089.00	17.0%
Noncapitalized Equipment		4400	86,934.38	195,000.00	124.3%
TOTAL, BOOKS AND SUPPLIES			132,306.19	248,089.00	87.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	921.00	1,150.00	24.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	291,902.63	287,028.00	-1.7%
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	28,178.03	414,829.00	1372.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			321,001.66	703,007.00	119.0%
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	3,098,622.14	1,131,997.00	-63.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	258,489.81	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,357,111.95	1,131,997.00	-66.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	50,154.89	91,985.00	83.4%
Other Debt Service - Principal		7439	320,190.95	323,361.00	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			370,345.84	415,346.00	12.2%
TOTAL, EXPENDITURES			4,180,765.64	2,498,439.00	-40.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,373,800.76	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,373,800.76	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,373,800.76	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,373,800.76	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Liberty Union High
Contra Costa County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

07 61721 0000000
Form 35

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	138.63	0.00	-100.0%
5) TOTAL, REVENUES			138.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			138.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			138.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,912.50	8,051.13	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,912.50	8,051.13	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,912.50	8,051.13	1.8%
2) Ending Balance, June 30 (E + F1e)			8,051.13	8,051.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,051.13	8,051.13	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,051.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,051.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,051.13		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	138.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			138.63	0.00	-100.0%
TOTAL, REVENUES			138.63	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
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 EXPENDITURES			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 or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104.24	1,104.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104.24	1,104.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104.24	1,104.24	0.0%
2) Ending Balance, June 30 (E + F1e)			1,104.24	1,104.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,104.24	1,104.24	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,321.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			36,321.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,217.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			35,217.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,104.24		

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
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 EXPENDITURES			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 or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	53,745.27	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,747,260.76	127,800.76	-98.5%
5) TOTAL, REVENUES			8,801,006.03	127,800.76	-98.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,216,812.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,216,812.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(415,806.47)	127,800.76	-130.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(415,806.47)	127,800.76	-130.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,821,251.60	7,405,445.13	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,821,251.60	7,405,445.13	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,821,251.60	7,405,445.13	-5.3%
2) Ending Balance, June 30 (E + F1e)			7,405,445.13	7,533,245.89	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,405,445.13	7,533,245.89	1.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,405,445.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,405,445.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,405,445.13		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	53,515.66	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	229.61	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			53,745.27	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,320,806.13	0.00	-100.0%
Unsecured Roll		8612	170,885.10	0.00	-100.0%
Prior Years' Taxes		8613	(12,656.20)	0.00	-100.0%
Supplemental Taxes		8614	200,676.53	127,800.76	-36.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	67,549.20	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,747,260.76	127,800.76	-98.5%
TOTAL, REVENUES			8,801,006.03	127,800.76	-98.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,505,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	3,711,812.50	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,216,812.50	0.00	-100.0%
TOTAL, EXPENDITURES			9,216,812.50	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,139,496.35	3,982,441.88	-51.1%
5) TOTAL, REVENUES			8,139,496.35	3,982,441.88	-51.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,753,599.00	1,771,324.00	1.0%
3) Employee Benefits		3000-3999	1,248,144.55	917,074.00	-26.5%
4) Books and Supplies		4000-4999	376,014.10	803,326.88	113.6%
5) Services and Other Operating Expenses		5000-5999	308,179.97	360,584.00	17.0%
6) Depreciation		6000-6999	248,201.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,934,138.62	3,852,308.88	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,205,357.73	130,133.00	-96.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,205,357.73	130,133.00	-96.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(0.73)	4,205,357.00	-576076401.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.73)	4,205,357.00	-576076401.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(0.73)	4,205,357.00	-576076401.4%
2) Ending Net Position, June 30 (E + F1e)			4,205,357.00	4,335,490.00	3.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,205,357.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	4,335,490.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(431,645.31)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,053,870.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	3,303,353.00		
e) Accumulated Depreciation - Buildings		9435	(34,136.00)		
f) Equipment		9440	4,506,137.00		
g) Accumulated Depreciation - Equipment		9445	(3,569,997.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			6,827,581.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	828,612.00		
2) TOTAL, DEFERRED OUTFLOWS			828,612.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	87,051.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	3,175,955.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,263,006.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	187,829.00		
2) TOTAL, DEFERRED INFLOWS			187,829.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,205,357.73		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(4,614.74)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	158,387.47	170,150.00	7.4%
Other Local Revenue					
All Other Local Revenue		8699	7,985,723.62	3,812,291.88	-52.3%
TOTAL, OTHER LOCAL REVENUE			8,139,496.35	3,982,441.88	-51.1%
TOTAL, REVENUES			8,139,496.35	3,982,441.88	-51.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,345,247.78	1,356,967.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	203,436.96	207,320.00	1.9%
Clerical, Technical and Office Salaries		2400	204,914.26	207,037.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,753,599.00	1,771,324.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	650,028.88	333,275.00	-48.7%
OASDI/Medicare/Alternative		3301-3302	133,409.20	122,586.00	-8.1%
Health and Welfare Benefits		3401-3402	358,403.56	360,507.00	0.6%
Unemployment Insurance		3501-3502	871.97	802.00	-8.0%
Workers' Compensation		3601-3602	80,642.82	73,354.00	-9.0%
OPEB, Allocated		3701-3702	4,800.00	4,800.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,988.12	21,750.00	8.8%
TOTAL, EMPLOYEE BENEFITS			1,248,144.55	917,074.00	-26.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	369,461.65	472,400.00	27.9%
Noncapitalized Equipment		4400	6,552.45	330,926.88	4950.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			376,014.10	803,326.88	113.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,523.82	2,900.00	14.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	189,361.00	193,417.00	2.1%
Operations and Housekeeping Services		5500	14,765.02	14,910.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111.55	3,896.00	3392.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,020.43)	(21,435.00)	-38.8%
Professional/Consulting Services and Operating Expenditures		5800	130,231.17	157,396.00	20.9%
Communications		5900	6,207.84	9,500.00	53.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			308,179.97	360,584.00	17.0%
DEPRECIATION					
Depreciation Expense		6900	248,201.00	0.00	-100.0%
TOTAL, DEPRECIATION			248,201.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,934,138.62	3,852,308.88	-2.1%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,666.19	0.00	-100.0%
5) TOTAL, REVENUES			1,666.19	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	12,650.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,650.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,983.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,983.81)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63,382.66	52,398.85	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,382.66	52,398.85	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,382.66	52,398.85	-17.3%
2) Ending Net Position, June 30 (E + F1e)			52,398.85	52,398.85	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	52,398.85	52,398.85	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,398.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			52,398.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			52,398.85		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	966.19	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	700.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,666.19	0.00	-100.0%
TOTAL, REVENUES			1,666.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,650.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,650.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			12,650.00	0.00	-100.0%

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

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Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8677	-41,265.77

Explanation:Used revenue in code in error amount is not material. This will be corrected in 20-21.

63	0000	8660	-4,614.74

Explanation:Negative interest for fund 63

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

IMPORT CHECKS

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

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

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

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

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

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

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8677	-41,265.77

Explanation:Used revenue in code in error amount is not material. This will be corrected in 20-21.

FUND	RESOURCE	OBJECT	VALUE
63	0000	8660	-4,614.74

Explanation:Negative interest for fund 63

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

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

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

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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

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

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

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

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

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

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

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

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

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

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

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

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

Checks Completed.

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Unaudited Actuals
2020-21 Budget
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
01	7311	-350.00

Explanation:This will be corrected in 20-21 First Interim.

01	7510	-7,705.57

Explanation:This will be corrected in 20-21 First Interim.

Total of negative resource balances for Fund 01 -8,055.57

11	6391	-8,721.01

Explanation:This will be corrected in 20-21 First Interim.

Total of negative resource balances for Fund 11 -8,721.01

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	7311	9790	-350.00
01	7510	9790	-7,705.57

Explanation:This will be corrected in 20-21 First Interim.

11	6391	9790	-8,721.01

Explanation:This will be corrected in 20-21 First Interim.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2020-21 Budget
Technical Review Checks

Liberty Union High Contra Costa County

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

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

IMPORT CHECKS

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

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

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

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

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

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

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7311	-350.00
Explanation:This will be corrected in 20-21 First Interim.		
01	7510	-7,705.57
Explanation:This will be corrected in 20-21 First Interim.		
Total of negative resource balances for Fund 01		-8,055.57
11	6391	-8,721.01
Explanation:This will be corrected in 20-21 First Interim.		
Total of negative resource balances for Fund 11		-8,721.01

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7311	9790	-350.00
01	7510	9790	-7,705.57

Explanation:This will be corrected in 20-21 First Interim.

11	6391	9790	-8,721.01

Explanation:This will be corrected in 20-21 First Interim.

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.