

Liberty Union High School District

District Budget
2020-2021



Budget Public Hearing June 10, 2020
Final Budget Adoption – June 10, 2020

Liberty Union High School District

District Budget 2020-2021

Board of Trustees

Roy Ghiggeri - 2022
Board Member

Yolanda Mendrek – 2020
Board President

Ray Valverde - 2020
Board Member

Pauline Allred – 2022
Board Clerk

Erick Stonebarger - 2022
Board Member

District Staff

Eric Volta,
Superintendent

Liz Robbins
Chief Business Officer

Assisted in Preparation

Janell Largent
Fiscal Coordinator

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Liberty Union High School District

District Budget

2020-2021

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2020-21 Budget Summary

LIBERTY UNION HIGH SCHOOL DISTRICT
JUNE 10, 2020
PUBLIC HEARING & BUDGET ADOPTION

Introduction

- **Present the 2020-21 Proposed Budget Report during Public Hearing.**
- **The Board is legally required to adopt the annual budget for the Liberty Union High School District on or before July 1.**
- **On June 10, 2020, the 2020-21 Budget will be on the agenda for Board Approval along with the public hearing.**
- **Thank you to my staff especially Janell Largent for her contribution to balancing this budget.**

History of Enrollment

Enrollment from 2016-17 to projected 2022-23

Enrollment	CBEDS/ CALPADS	Enrollment Increase/(Decrease)	% Increase Over Prior Year
2016-17 CBEDS	8,199		
2017-18 CBEDS	8,219	20	0.20%
2018-19 CBEDS	8,320	101	1.20%
2019-20 CBEDS	8,304	-16	-0.002%
2020-21 CBEDS Projected	8,274	-30	-0.004%
2021-22 CBEDS Projected	8,254	-20	-0.002%
2022-23 CBEDS Projected	8,254	0	0.00%

2020-21 LUHSD ORIGINAL BUDGET

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Key 2020-21 Budget Assumptions

- Based on School Services of California (SSC) dart board
 - COLA 2.31% (Base Grant only) – Base Grant Proration (deficit) **-7.91%**
 - Based on prior year 2019-20 P-2 ADA @ 7,912.79 (includes COE)
 - Budget year Projections for LUHSD only
 - Enrollment estimate 8,274
 - ADA estimate 7,842 (will most likely be funded in prior year)
- 2020-21 LCFF Revenue decrease over prior year \$6.4M
- STRS and PERS employer rates
 - STRS 16.15% (Decrease 0.95%) & PERS 20.7% (Increase .979%)
- FTE changes
 - Decrease 7 FTE Certificated
 - 6.0 reduced staffing and reassigned content coaches
 - 1.0 reduced CEC
 - Decrease 5.75 FTE Classified
 - Eliminated positions
 - Increase 6.0 FTE Para's Classified and 1.0 FTE Speech

2020-21 LUHSD ORIGINAL BUDGET

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2020-21 Budget Solutions \$8.1M



Key 2020-21 Budget Assumptions Cont'd

Description	2019-20	2020-21
STRS	17.10%	16.15%
PERS	19.721%	20.700%
MEDICARE/FICA	1.450%	1.450%
	6.200%	6.200%
HEALTH AND WELFARE	\$1,025	\$1,025
	\$1,360	\$1,360
	\$1,690	\$1,690
UNEMPLOYMENT INSURANCE	0.05%	0.05%
WORKERS' COMPENSATION	2.3593%	2.1162%
Cash-in-Lieu (Certificated/Classified)	\$185/\$200	\$185/\$200

LCFF/LCAP Base (Core) vs Supplemental

- Base (Core) Grant
 - Generated by all students and can be spent to benefit all students

- Supplemental Grant
 - Generated by unduplicated number of English Learners, students from poverty and students in foster care
 - Intended to provide additional resources primarily for the benefit of the students that generate them
 - LUHSD % of participation is 31.80 %
 - Supplemental total budget for 2020-21 \$4,434,836*

*Budgeted in general fund resource 0787

2020-21 Proposed Budget

Revenue

• LCFF	\$75,502,129
• Federal	\$3,190,871
• Other State	\$9,394,304
• Other Local	\$4,453,400
• TOTAL	\$92,540,704

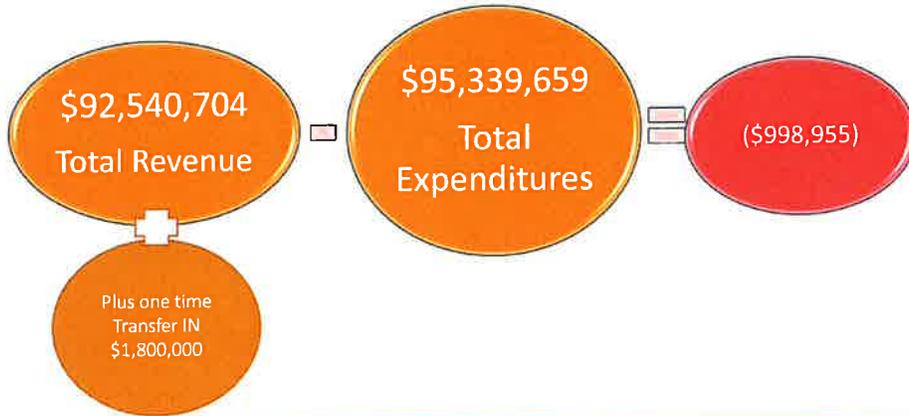
Expenditures

• Certificated Salaries	\$40,273,926
• Classified Salaries	\$11,364,914
• Employee Benefits	\$24,269,252
• Books and Supplies	\$ 2,796,544
• Services and Other Operating	\$12,983,593
• Capital Outlay and Other Outgo	\$ 3,739,430
• Direct/Indirect Costs	\$ <u>(88,000)</u>
• TOTAL	\$95,339,659

Plus Transfers
IN to GF

• \$1,800,000

2020-21 Total Revenue and Expenditures



Notes to 2020-21 Budget Comparison to 2019-20 Estimated Actuals

Revenue Decreases (\$6.391M)

LCFF (COLA 2.31% -10% = -7.91%), Facility Rental, Medical

Revenue Increases \$2.169M

Special Education, Learning Loss Mitigation, Emergency Relief

Total (\$4.22M)
Decrease

Expenditure Decreases (\$1.405M)

Equipment and Technology, Supplies & Materials, Memberships

Expenditure Increases \$1.286M

Salary increase certificated 2%, Step/Column, Health Benefits, Special Education Para's and Speech

Total (\$119K)
Decrease

Change in Fund Balance
(\$2,003,199)

Transfers
In/Out net
change **\$2M**

	2019-20 Estimated Actuals	2020-21 Original Budget	Difference	%	Note #
Local Control Funding Revenue includes EPA	\$81,883,433	\$75,502,129	(\$6,391,304)	-8.47%	1
Federal Revenues	3,149,286	3,190,871	\$41,575	1.30%	1
Other State Revenues	7,368,261	9,394,304	\$2,026,043	21.57%	1
Other Local Revenues	4,351,587	4,453,400	\$101,813	2.29%	1
TOTAL REVENUES	\$96,762,577	\$92,540,704	(\$4,221,873)	-4.56%	
Certificated Salaries	\$39,314,874	\$40,273,926	\$959,052	2.38%	2
Classified Salaries	11,204,429	11,364,914	\$160,485	1.41%	2
Employee Benefits	24,101,992	24,269,252	\$167,261	0.69%	2
Books and Supplies	2,990,571	2,796,544	(\$194,027)	-6.94%	2
Services & Other Operating Expenses	13,292,763	12,983,593	(\$309,170)	-2.38%	2
Capital Outlay	484,619	100,345	(\$394,274)	-392.92%	2
Other Outgo	4,139,085	3,639,085	(\$500,000)	-13.74%	2
Direct Support/Indirect Costs	(80,000)	(88,000)	(\$8,000)		2
TOTAL EXPENDITURES	\$95,458,333	\$95,339,659	(\$118,673)	-0.12%	
Net increase (decrease) in Fund Balance	\$1,304,244	(\$2,798,955)	(\$4,103,199)		
OTHER FINANCING SOURCES/USES					
Transfers In	\$ 200,000	\$ 1,800,000	\$1,600,000		
Transfers Out	\$ (500,000)	\$ -	\$500,000		
TOTAL OTHER FINANCING SOURCES	\$ (300,000)	\$ 1,800,000	\$ 2,100,000		
	\$1,004,244	(\$998,955)	\$2,003,199		3
FUND BALANCE, RESERVES					
Beginning Balance, July 1	\$12,237,881	\$13,242,135	\$1,004,244		
Audit/Restatement Adjustments	\$ -	\$ -	\$ -		
Ending Balance, June 30	\$13,242,135	\$12,243,180	(\$998,955)		

2020-21 LUHSD ORIGINAL BUDGET

Notes to 2020-21 Budget Comparison to 2019-20 Estimated Actuals

Note#	Comments	Increase/ (Decrease)
1	Revenue	
	Decrease LCFF revenue - Decrease effective deficit factor -7.92%	\$ (6,391,304)
	Increase in federal Emergency Relief \$365K	\$ 41,575
	Decrease Medical and Title I, III, IV & ESSA deferred and c/o (\$324K)	\$ -
	Increase One Time Learning Loss Mitigation	\$ 2,026,043
	Decrease Facility Rental, TUPE, Donations & Insurance claims, Increase Special Education Funding	\$ 101,813
		\$ (4,221,873)
2	Expenditures	
	Salaries - Certificated - Decreases include: reduced FTE staffing/reassignments, sub savings from distance learning, Increases include: 2% negotiated increase, Step/Column, Speech FTE	\$ 959,052
	Salaries - Classified - Eliminated Positions	\$ -
	Increase SPED Para for incoming Freshman, sub & extra hour savings from distance learning	\$ 160,485
	Decreases for SPED Certificated and Para Employer costs STRS/PERS and HW	\$ 167,261
	Decrease Technology (\$252K) and all other general supplies (\$66K)	\$ (194,027)
	Increase in restricted Textbook \$125K	\$ -
	Increase Services CCC Election \$60K, Decrease SPED (\$36K), Maint (\$200K), Ins Claims (\$111K), Memberships (\$10K)	\$ (309,170)
	Capital Outlay - Decrease technology, equipment and vans	\$ (394,274)
	Direct Support/Indirect Costs	\$ (8,000)
		\$ (118,673)
3	Transfers In/(out) of General Fund	\$ 2,100,000
4	Change in Fund Balance	\$ (2,003,199)

**Summary
2020-21 Budget Comparison to
2019-20 Estimated Actuals**

	Estimated Actuals	2020-21 Original Budget	Difference
TOTAL REVENUES	\$96,762,577	\$92,540,704	(\$4,221,873)
TOTAL EXPENDITURES	95,458,333	95,339,659	(\$118,673)
Increase (decrease) in Fund Balance	\$1,304,244	(\$2,798,955)	\$4,103,199
OTHER FINANCING SOURCES/USES			
Transfers In	200,000	1,800,000	\$ 1,600,000
Transfers Out	(500,000)	0	\$ 500,000
TOTAL OTHER FINANCING SOURCE:	\$ (300,000)	\$ 1,800,000	\$ 2,100,000
Net Increase (decrease) in Fund Balance	\$1,004,244	(\$998,955)	(\$2,003,199)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$12,237,891	\$13,242,135	\$ 1,004,244
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	\$13,242,135	\$12,243,180	(\$998,955)

2020-21 LUHSD ORIGINAL BUDGET

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REVENUES	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	\$73,361,696	\$2,140,433	\$75,502,129
Federal Revenues	0	\$3,190,871	\$3,190,871
Other State Revenues	3,611,300	5,783,004	\$9,394,304
Other Local Revenues	570,438	3,882,962	\$4,453,400
TOTAL REVENUES	\$77,543,434	\$14,997,270	\$92,540,704
EXPENDITURES			
Certificated Salaries	\$32,497,715	\$7,776,211	\$40,273,926
Classified Salaries	7,027,771	4,337,143	\$11,364,914
Employee Benefits	15,392,754	8,876,498	\$24,269,252
Books and Supplies	1,075,129	1,721,415	\$2,796,544
Services & Other Operating Expenses	7,468,375	5,515,218	\$12,983,593
Capital Outlay	50,845	49,500	\$100,345
Other Outgo	909,085	2,730,000	\$3,639,085
Direct Support/Indirect Costs	(131,116)	43,116	(\$88,000)
TOTAL EXPENDITURES	\$64,290,557	\$31,049,102	\$95,339,659
Balance	\$13,252,877 *	(\$16,051,832)	(\$2,798,955)
OTHER FINANCING SOURCES/USES			
Transfers In	1,800,000	0	\$ 1,800,000
Transfers Out	0	0	\$ -
Contributions to/From Restricted	\$ (16,059,541)	\$ 16,059,541	\$ -
TOTAL OTHER FINANCING SOURCE:	\$ (14,259,541)	\$ 16,059,541	\$ 1,800,000
NET INCREASE/(<DECREASE>)			
IN FUND BALANCE	(\$1,006,664)	\$7,709	(\$998,955)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$7,611,589	\$5,630,546	13,242,135
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	\$6,604,925 *	\$5,638,255	\$12,243,180

2020-21 LUHSD ORIGINAL BUDGET

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Balances in Excess Minimum Reserves

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			Reference
Form	Fund	2020-21 Budget	Resource 0000-1999, Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$12,243,180.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,381,867.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$14,625,047.00	Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)
District Standard Reserve Level		3%	Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)
Less District Minimum Reserve for Economic Uncertainties		\$2,860,190.00	
Remaining Balance to Substantiate Need		\$11,764,857.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2020-21 Budget	Description of Need
01	General Fund/County School Service Fund	\$10,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$5,638,256.00	Legally Restricted
01	General Fund/County School Service Fund	\$100,000.00	Locally Restricted Programs - Site funds
01	General Fund/County School Service Fund	\$200,000.00	Reserved for LCAP Supplemental
01	General Fund/County School Service Fund	\$1,906,793.00	Board Fund Balance Policy requiring available reserves of at least 2% of total general fund expenditures
		\$1,527,941.00	Undesignated/Unappropriated
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,381,867.00	
Total of Substantiated Needs		\$11,764,857.00	
Remaining Unsubstantiated Balance		\$0.00	Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Multi-Year Projection Assumptions

Multi-Year Projection Assumptions 2020-21 Original Budget	2019-20 Estimated Actuals	2020-21 Original Budget	2021-22	2022-23
Enrollment (Estimated- LUHSD & NPS)	8,304.00	8,274.00	8,254.00	8,254.00
LUHSD COE Enrollment	46.00	46.00	46.00	46.00
LCFF Enrollment	8,350.00	8,320.00	8,300.00	8,300.00
P2 ADA District Actual/Estimated	7,869.19	7,842.10	7,837.00	7,837.00
P2 ADA COE Actual/Estimated	43.63	43.00	40.00	40.00
TOTAL Current Year LCFF estimated P2 ADA	7,912.82	7,885.10	7,877.00	7,877.00
TOTAL <i>Guaranteed</i> LCFF P2 ADA (using prior year)	N/A	7,912.82	7,882.00	7,882.00
Statutory COLA on Base Grant	3.26%	2.31%	2.48%	3.26%
LCFF Base Grant Proration (deficit)	0.00%	-7.92%	-12.18%	-14.95%
California Lottery Unrestricted per ADA	\$151.00	\$151.00	\$151.00	\$151.00
California Lottery Unrestricted estimated budget	\$1,207,158	\$1,184,157	\$1,183,387	\$1,183,387
California Lottery Restricted per ADA	\$53.00	\$53.00	\$53.00	\$53.00
California Lottery Restricted estimated budget	\$300,000	\$225,000	\$225,000	\$225,000
One Time State Revenue- based on SPED CALPADS	NA	\$2,116,000	\$0	\$0
One Time Emergency Relief Federal Revenue	NA	\$364,430	\$0	\$0
Contribution from Fund 11 - Adult Education	NA	\$300,000	\$0	\$0
Contribution from Fund 14 - Deferred Maintenance	NA	\$500,000	\$500,000	\$500,000
Contribution from Fund 17 - Technology	(\$300,000)	\$1,000,000	\$500,000	\$500,000
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	0.80%	0.80%	1.00%	1.00%
Work Year Certificated	185	185	185	185
STR's Employer Contribution Rates	16.70%	16.15%	16.02%	18.10%
PER's Employer Contribution Rates	20.733%	20.70%	22.84%	25.50%
California CPI	2.06%	0.62%	1.73%	2.12%
Interest Rate 10 Year Treasury	1.22%	0.93%	1.23%	1.80%

Multi-Year Projection

2020-21 Original Budget MYP	Object Code	2019-20 Estimated Actuals	2020-21 Original Budget	Year 1 2021-22	Year 2 2022-23
Revenues					
LCFF Revenue Sources	8010 - 8099	\$81,893,433	\$75,502,129	\$75,319,172	\$75,281,900
Federal Revenues	8100 - 8299	\$3,149,296	\$3,190,871	\$2,772,995	\$2,803,498
Other State Revenues	8300 - 8599	\$7,368,261	\$9,394,304	\$7,450,235	\$7,658,841
Other Local Revenues	8600 - 8799	\$4,351,587	\$4,453,400	\$4,453,400	\$4,453,400
Total Revenues		\$96,762,577	\$92,540,704	\$89,995,802	\$90,197,639
Expenditures					
Certificated Salaries	1000 - 1999	\$30,314,874	\$40,273,926	\$39,317,006	\$39,342,630
Classified Salaries	2000 - 2999	\$11,204,429	\$11,364,914	\$10,809,947	\$10,796,191
Employee Benefits	3000 - 3999	\$24,101,992	\$24,769,252	\$24,566,011	\$25,458,513
Books and Supplies	4000 - 4999	\$2,090,571	\$1,796,544	\$2,866,614	\$2,941,037
Services and Other Operating	5000 - 5999	\$12,292,763	\$12,983,593	\$12,993,406	\$13,411,915
Capital Outlay	6000 - 6900	\$894,619	\$100,345	\$100,345	\$100,345
Other Outgo	7000 - 7299	\$4,139,085	\$3,639,085	\$3,139,085	\$3,139,085
Direct Support/Indirect Cost	7300 - 7399	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
Total Expenditures		\$95,468,333	\$98,339,659	\$93,704,414	\$95,101,610
Excess (Deficiency) of Revenues Over Expenditures		\$1,304,244	(\$2,798,955)	(\$3,708,612)	(\$4,904,117)
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$200,000	\$1,800,000	\$1,000,000	\$1,000,000
Interfund Transfers Out	7600 - 7629	(\$500,000)	\$0	\$0	\$0
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699	\$0	\$0	\$0	\$0
Total Other Financing Sources/Uses		(\$300,000)	\$1,800,000	\$1,000,000	\$1,000,000
Net Increase (Decrease) in Fund Balance		\$1,004,244	(\$998,955)	(\$2,708,612)	(\$5,904,117)
Fund Balance					
Beginning Fund Balance	0791	\$12,237,891	\$13,242,135	\$12,243,180	\$9,534,568
Ending Fund Balance		\$13,242,135	\$12,243,180	\$9,534,568	\$5,630,451
Components of Ending Fund Balance					
Revolving Cash	9711	\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$5,354,729	\$5,638,256	\$3,800,000	\$1,700,000
Locally Restricted Programs & One time	0790	\$100,000	\$100,000	\$100,000	\$0
Reserve for textbook adoptions	9790	\$0	\$0	\$0	\$0
Reserve for Supplemental	9790	\$200,000	\$200,000	\$200,000	\$0
Reserve for Economic Uncertainty 3%	0780	\$2,863,750	\$2,860,190	\$2,811,132	\$2,853,054
Board Reserve for Economic Uncertainty	9790	\$1,909,167	\$1,906,793	\$1,874,088	\$1,902,036
Undesignated/Unappropriated	0790	\$2,804,493	\$1,527,941	\$789,347	(\$394,043)
Fund 17 Balance		\$13,242,135	\$12,243,180	\$9,534,568	\$5,630,451

General Fund Summary

- **Based on the Governor's May Revise proposals**
 - LUHSD will be able to maintain state required reserves and fiscal solvency by using one time revenue and spending down one time funds – Not sustainable
 - LCFF funding decrease from \$10,219 to \$9,412 per ADA
- **Next Steps ~ Monitor state budget adoption & changes to legislation**
 - Prepare a 45 Day Revise to align LUHSD budget with final state budget
 - Prepare for potential mid-year layoffs
 - Monitor enrollment
 - MYP Revenue and Expenditure projections
 - Includes staff reductions and reassignments
 - Assumes negotiated settlements
 - Utilizes several one time solutions
 - STRS & PERS increased employer contributions in 22-23
 - No reductions to CTEIG Funding
- **Continue implementation of Measure U**

Proposed Budget ~ All Other Funds

Description	Fund 11 Adult Ed	Fund 13 Cafeteria	Fund 14 Def Maint	Fund 17 Special Res	Fund 21 Bond	Fund 25 Cap Facil	Fund 51 Bond Int	Fund 63 Enterprise	Fund 73 Scholar
Beginning Balance	845,734	598,296	1,282,611	3,366,841	24,415,352	1,751,323	7,949,052	0	6,582
Revenues									
LCFF Revenue 8000	0	0	1,108,847	0	0	0	0	0	0
Federal Sources 8100	201,698	775,000	0	0	0	0	0	0	0
State Sources 8300	1,104,378	57,000	0	0	0	0	0	0	0
Local Sources 8600	413,605	574,400	0	15,026	1,000,000	1,600,000	127,801	3,852,309	0
Total Revenues	1,719,681	1,406,400	1,108,847	15,026	1,000,000	1,600,000	127,801	3,852,309	0
Expenditures									
Certificated Salaries 1000	708,936	0	0	0	0	0	0	0	0
Classified Salaries 2000	353,970	621,133	0	0	0	0	0	1,771,324	0
Employee Benefits 3000	431,667	280,870	0	0	0	0	0	917,074	0
Books & Supplies 4000	128,784	570,000	0	0	6,900	248,089	0	803,327	0
Services & Other 5000	159,621	66,450	473,602	0	573,000	703,007	0	360,584	0
Capital Outlay 6000	0	58,546	430,000	0	23,981,278	1,131,997	0	0	0
Other Outgo 7000	48,000	40,000	0	0	0	415,346	0	0	0
Total Expenditures	1,830,978	1,636,999	903,602	0	24,561,178	2,498,439	0	3,852,309	0
Other Sources/Uses:									
Transfers In	0	0	0	0	0	0	0	0	0
(Transfers Out)/Adj	(300,000)	0	(500,000)	(1,000,000)	0	0	0	0	0
Total Other Sources/Uses	(300,000)	0	(500,000)	(1,000,000)	0	0	0	0	0
ENDING FUND BALANCE	434,437	367,697	987,668	2,361,867	864,174	852,884	8,076,853	0	6,582

Measure U ~ Phase I Budget Summary by Project

Liberty High - Admin/Cafe	\$24,052,398
Liberty High - Field Improvements	\$2,746,775
Liberty High - Stadium & Bleachers	\$9,114,430
Liberty High - Aquatic Center/Lighting	\$12,478,398
Freedom High - Theater/Building Technologies	\$27,444,073
Heritage High - Culinary Arts	\$3,791,187
All other - Legal, Audit, Cal Financial	\$431,215
TOTAL estimates*	\$ 80,058,476
*Estimates to issue bonds by October 2020	

Capital Lease Payments – Outstanding Debt

	Fund 25	Fund 01 <small>duo 892</small>	Fund 01 <small>duo 890</small>	
	KNN	La Paloma	Cisco Technology Upgrade	Totals
	Construction	La Paloma	Upgrade	
<u>Asset Cost</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Amount Financed</u>	5,550,658	8,515,397	7,775,891	21,841,946
<u>Total Payments</u>				
2020/21	370,346	463,317	945,766	1,779,431
2021/22	370,346	463,317	945,766	1,779,429
2022/23	370,346	463,317		833,663
2023/24	0	463,317		463,317
2024/25	0	463,317		463,317
2025/26	0	463,317		463,317
2026/27	0	463,317		463,317
2027/28	0	463,317		463,317
2028/29	0	463,317		463,317
2029/30	0	463,317		463,317
Pyr Pymts	4,439,620	3,882,221	5,884,357	14,206,198
Fut Pymts	1,111,038	4,633,174	1,891,534	7,635,745
Total	5,550,658	8,515,395	7,775,891	21,841,944
<u>Principal Payments</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Interest Payments</u>	1,550,658	2,495,397	718,463	4,764,518
Total Payments	5,550,658	8,515,397	7,775,891	21,841,946



Questions



Why does the Ending Fund Balance Increase at closing?

Remember that a budget reflects the latest estimates of revenues and expenditures based upon the most current information or assumptions available.

It is always helpful to your stakeholders to clearly identify the assumptions that are being used in a given version of the budget and how they may have changed from the last version of the budget.

Lastly, because a budget is an estimate, it will never be “accurate”—in fact, it will be exactly wrong but should be approximately right, given some thoughtful analysis and adjustments to better estimate the ending balance. And, if the budget is appropriately conservative, then any significant “surprises” will most likely be positive ones.

~ Sheila G. Vickers, SSC

Liberty Union High School District Narrative of the District Budget for 2020-21

- Introduction and the State Budget -

School districts in California are required by law to adopt budgets by June 30th of each year. The California State Constitution requires the legislature to approve and forward a budget to the Governor by June 15th and the Governor is then required to approve the State Budget Act by June 30th. Our initial budget is always based on the Governor's May Revision budget proposals.

On May 14, 2020 the Governor presented an overview of the May Revision. "This is no normal year. And this is no ordinary May Revision." With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state's revenue sources dropped and projections of the state's main revenue sources – personal income tax, sales and use tax and corporation tax – will be reduced in the budget year by 25.5%, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, child care and other state programs. Recognizing a statutory COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes \$4.4 billion in funding to LEAs to mitigate inequitable learning exacerbated by the COVID-19 pandemic. Since this funding will be allocated to districts with high concentration of English learners, low income and foster youth, and special education students we will only see a very small amount compared to high concentration districts.

A critical part to the budget process is the Local Control Accountability Plan (LCAP). Districts are required to adopt LCAP in conjunction with the annual budget. Because of impacts of the COVID-19 pandemic for LEA's to complete their LCAP for 2020-21, the Governor issued an Executive Order N-56-20 extending the deadline to adopt the LCAP and annual update to December 15, 2020. The LCAP is a district planning document that addresses the states eight priorities. It also includes districts annual goals for all pupils in addition to outlining goals specifically for each subgroup of pupils in the districts unduplicated count. In 2020-21, the district budgeted \$4.7M in the general fund resource 0787 of LCFF supplemental funds to support actions to improve services above what is provided for all students that will serve the subgroups. We plan to adopt our 2020-21 LCAP before the December 15, 2020 deadline.

Our budget is also a living document and our practice is to make adjustments frequently to ensure it remains accurate. These adjustments are brought to the Board during interim reporting for review and approval. Our formal budget reports that will occur during the year include the First Interim Report (period ending October 31, presented in December), Second Interim Report (period ending January 31, presented in March), and the Unaudited Financial Statement Report after the conclusion of the year (presented in September).

- General Fund (Fund 01) -

The proposed District General Fund Budget is presented in summary format. Please refer to the General Fund Budget (Form 01, pages 1-3) under the "Sacs Forms" tab in the budget binder when reviewing the balance of this narrative.

Revenues -

Our major source of funding is the Local Control Funding Formula (LCFF). These unrestricted funds are comprised of state funds and local property tax revenues. The LCFF dollars are based on our total ADA (Average Daily Attendance) by grade span K-3, 4-5, 6-8 and 9-12 with additional add on grants for grade span adjustments and a 20% supplemental grant for English learners, students from low-income families, homeless and foster youth. The supplemental dollars are based on our unduplicated count percentage of 30.87%. In 2020-21, our average net LCFF amount per ADA is \$9,412 which is a decrease of \$807 per ADA. This decrease in per ADA is based on effective deficit factor of -7.92%. The total decrease in LCFF revenue for 2020-21 is **\$6.4M or -8.47%** and as a result of lower LCFF, the total supplemental funds decreased to \$4.4M for 2020-21. This amount is budgeted in the unrestricted resource 0787. These funds must be used to provide increased services for the unduplicated count pupils.

Our projected enrollment including our NPS and COE Special Education students for 2020-21 is decreased to 8,320. Due to projected enrollment decline, our ADA projection is based on prior year of 7,912.19.

Federal revenue slightly increased by \$41,575 or 1.30%. This increase is due to Emergency Education Relief Fund of \$360K and decrease of deferred revenue for MAA, ESSA and Title I.

Other State Revenue Increased by \$2,026,043 or 21.57%. This increase is from the state one time funding of Learning Loss Mitigation allocated on SPED enrollment.

Local Revenue increased by \$101,813 or 2.29%. The State increased districts allocation of Special Education base rates. Our district will receive this increased revenue of \$500K from our SELPA allocation. The budget also projects decreases of facility rentals, TUPE, insurance claims and donations.

Expenditures -

Certificated salaries are increased by \$959,052 or 2.38%. This change reflects a reduction of 7.0 FTE certificated due to staffing reductions and reassignments and increases for certificated step and column and a 2% negotiated salary increase for all certificated staff.

Classified salaries are increased by \$160,485 or 1.41 %. This increase includes additional classified 1:1 Para positions for Special Education and for classified step and column movement. It also includes the elimination of the following positions; three Career Center Coordinators, one Behaviorist, one Substitute Caller, and one Clerk Typist.

Employee benefits are increased by \$167,267 or 0.69%. The increases are lower than usual due to the reduction in certificated and classified staff employer related costs and the State's budget proposal to lower the employer STRS rate by 0.95% to 16.15%. The budget includes health benefits for the added Para positions.

Book and Supplies are decreased by \$194,027 or -6.94%. Books and supplies expenditures changes are primarily due the Districts efforts to balance the budget and limit spending on technology, equipment and general supplies and materials.

Services are decreased by \$309,170 or -2.38%. Our Services changes for 2020-21 are due to a combination of budget increase for Board election costs and larger decreases in anticipated SPED settlements, RRM outside contracts, budgeted insurance claims and membership dues.

Capital expenditures decreased by \$394,274 or -392.92%. The District does not plan to make large purchases such as vans, custodial equipment or technology.

Other Outgoing Expenditures decreased by \$500,000 or -13.74%. This decrease is due to paying a technology loan using Measure U funds in January 2021.

Ending Balance -

Total revenue for 2020-21 is estimated to be \$92,540,704, which includes a decrease of \$4.2M. Total expenditures are also budgeted to decrease by \$118,673 to \$95,339,659. This results in an overall large deficit of \$4.1M for 20-21. The primary reason is due to the large reductions in LCFF revenue for the State. In order to address the deficit spending, the district plans to use 19-20 ending fund balance increases due to unspent funds from school closures in addition to “sweeping” a total of \$1.8M from ending balances in Fund 11, 14 and 17 to offset this large deficit. The District realizes these are one time in nature and will not solve ongoing deficits in the MYP. **These solutions still result in an estimated deficit of \$998,955 for 2020-21. Therefore, the estimated ending fund balance is projected to be \$12,243,180.** In compliance with Proposition 2, the ending fund balance is comprised of the following components:

\$10,000 (Revolving Cash)
\$5,638,256 (Legally Restricted)
\$2,860,190 (3.0% Reserve for Economic Uncertainty)
\$1,906,793 (2% Board Reserve for Economic Uncertainty)
\$ 100,000 (Locally Restricted - Sites/Other Programs)
\$ 200,000 (Reserved for LCAP Supplemental)
\$1,527,941 (Undesignated for unanticipated expenditures)

\$ 12,243,180 (Total 2020-21) Estimated Ending Balance

Multi-Year Projection -

The multi-year projection (please see “multi-year projection” tab in budget binder) uses the 2020-21 General Fund Budget as a base and then projects out two subsequent years (2021-22 and 2022-23). The major assumptions and three-year projection are as follows:

The MYP uses SSC Dart Board assumptions, includes a decline in enrollment, and uses the 2019-20 ADA for 2020-21, a decline of 20 for 2021-22 and flat for 2022-23. This District along with many others, have relied on SSC assumptions to prepare MYP's. The Dart Board assumes LCFF will continue the deficit factor of 7.91% with the COLA applied to base only of 2.48% for 21-22 and 3.26% for 22-23. The MYP includes onetime solutions to sustain the required reserves through 2022-23. These onetime solutions include; “sweeping” a total of \$1.M from ending balances in Funds 14 and 17 to offset deficit for both years, employee negotiation settlements of furlough days and using restricted RDA funds to contribute to the RRM resource. It also includes ongoing reductions by the elimination of certificated, classified and administrative positions. Staff will continue to monitor the assumptions and keep the Board updated on them for future financial revenue MYP projections.

Based on the assumptions included in the 2020-21 budget and multi-year, we are projecting continued fiscal solvency for our district through 2022-23.

2020-21 Original Budget MYP		Object Code	2020-21 Original Budget	Year 1 2021-22	Year 2 2022-23
Revenues					
LCFF Revenue Sources	8010 - 8099		\$75,502,129	\$75,319,172	\$75,281,960
Federal Revenues	8100 - 8299		\$3,190,871	\$2,772,995	\$2,803,498
Other State Revenues	8300 - 8599		\$9,394,304	\$7,450,235	\$7,658,841
Other Local Revenues	8600 - 8799		\$4,453,400	\$4,453,400	\$4,453,400
Total Revenues			\$92,540,704	\$89,995,802	\$90,197,699
Expenditures					
Certificated Salaries	1000 - 1999		\$40,273,926	\$39,317,006	\$39,342,630
Classified Salaries	2000 - 2999		\$11,364,914	\$10,809,947	\$10,796,291
Employee Benefits	3000 - 3999		\$24,269,252	\$24,566,011	\$25,458,513
Books and Supplies	4000 - 4999		\$2,796,544	\$2,866,614	\$2,941,037
Services and Other Operating	5000 - 5999		\$12,983,593	\$12,993,406	\$13,411,915
Capital Outlay	6000 - 6900		\$100,345	\$100,345	\$100,345
Other Outgo	7000 - 7299		\$3,639,085	\$3,139,085	\$3,139,085
Direct Support/Indirect Cost	7300 - 7399		(\$88,000)	(\$88,000)	(\$88,000)
Total Expenditures			\$95,339,659	\$93,704,414	\$95,101,816
Excess (Deficiency) of Revenues Over Expenditures			(\$2,798,955)	(\$3,708,612)	(\$4,904,117)
Other Financing Sources\Uses					
Interfund Transfers In	8900 - 8929		\$1,800,000	\$1,000,000	\$1,000,000
Interfund Transfers Out	7600 - 7629		\$0	\$0	\$0
All Other Financing Sources	8930 - 8979		\$0	\$0	\$0
All Other Financing Uses	7630 - 7699		\$0	\$0	\$0
Total Other Financing Sources\Uses			\$1,800,000	\$1,000,000	\$1,000,000
Net Increase (Decrease) in Fund Balance			(\$998,955)	(\$2,708,612)	(\$3,904,117)
Fund Balance					
Beginning Fund Balance	9791		\$13,242,135	\$12,243,180	\$9,534,568
Ending Fund Balance			\$12,243,180	\$9,534,568	\$5,630,451
Components of Ending Fund Balance					
Revolving Cash	9711		\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759		\$5,638,256	\$3,800,000	\$1,700,000
Locally Restricted Programs & One time	9790		\$100,000	\$100,000	\$0
Reserve for textbook adoptions	9790		\$0	\$0	\$0
Reserve for Supplemental	9790		\$200,000	\$200,000	\$0
Reserve for Economic Uncertainty 3%	9789		\$2,860,190	\$2,811,132	\$2,853,054
Board Reserve for Economic Uncertainty	9790		\$1,906,793	\$1,874,088	\$1,902,036
Undesignated/Unappropriated	9790		\$1,527,941	\$739,347	(\$834,640)

- Other Funds -

All other District funds include; Fund 11 Adult Education, Fund 13 Food Service, Fund 14 Deferred Maintenance, Fund 17 Special Reserve Fund for Other Than Capital Outlay, Fund 21 Bond Fund, Fund 25 Capital Facilities Fund – Developer Fees, Fund 35 County Schools Facilities Fund – State Building Fund, Fund 40 Special Reserve – Capital Expenditures, and Fund 63 Enterprise Fund (Transportation) have been analyzed, budgeted, balanced and included in this budget. All of these budgets are included in the binder under the “Other Funds” tab.

Measure U – Fund 21 Project Summary

Liberty High - Admin/Cafe	\$24,052,398
Liberty High - Field Improvements	\$2,746,775
Liberty High - Stadium & Bleachers	\$9,114,430
Liberty High - Aquatic Center/Lighting	\$12,478,398
Freedom High - Theater/Building Technologies	\$27,444,073
Heritage High - Culinary Arts	\$3,791,187
All other - Legal, Audit, Cal Financial	<u>\$431,215</u>
TOTAL estimates*	\$80,058,476
*Estimates to issue bonds by October 2020	

- Summary -

COVID-19 has caused a global economic crisis, which has had a profound impact on California. However, California’s prudent fiscal management over the past several years, including its structurally balanced budget and record reserves, puts it in a much better position than other governments to contend with these challenges. The effects of the COVID-19 Recession on the state budget are massive. Substantial federal assistance is essential to safeguard core government functions, as well as to support a safe, quick economic recovery.

The May Revision proposes temporary and one-time solutions such as cash deferrals, use of Public School System Stabilization Account, Federal Funds and the immediate reduction of the STRS and PERS rates. Much like the State budget, the Districts solutions are one time in nature. As mentioned above, the District uses carryover funds from 19-20, fund balances in other funds as well as furlough days to balance the budget as well as the MYP. The Budget will require constant attention to stay in balance and will most likely have a revision within 45 days. Vigilance is especially needed this year given current economic downturn and federal uncertainty.

**2020-21 Original Budget
as compared to 2019-20 Estimated Actuals**

	2019-20 Estimated Actuals	2020-21 Original Budget	Difference	%
Local Control Funding Revenue includes EPA	\$81,893,433	\$75,502,129	(\$6,391,304)	-8.47%
Federal Revenues	3,149,296	3,190,871	\$41,575	1.30%
Other State Revenues	7,368,261	9,394,304	\$2,026,043	21.57%
Other Local Revenues	4,351,587	4,453,400	\$101,813	2.29%
TOTAL REVENUES	\$96,762,577	\$92,540,704	(\$4,221,873)	-4.56%
Certificated Salaries	\$39,314,874	\$40,273,926	\$959,052	2.38%
Classified Salaries	11,204,429	11,364,914	\$160,485	1.41%
Employee Benefits	24,101,992	24,269,252	\$167,261	0.69%
Books and Supplies	2,990,571	2,796,544	(\$194,027)	-6.94%
Services & Other Operating Expenses	13,292,763	12,983,593	(\$309,170)	-2.38%
Capital Outlay	494,619	100,345	(\$394,274)	-392.92%
Other Outgo	4,139,085	3,639,085	(\$500,000)	-13.74%
Direct Support/Indirect Costs	(80,000)	(88,000)	(\$8,000)	0
TOTAL EXPENDITURES	\$95,458,333	\$95,339,659	(\$118,673)	-0.12%
Net increase (decrease) in Fund Balance	\$1,304,244	(\$2,798,955)	(\$4,103,199)	
OTHER FINANCING SOURCES/USES				
Transfers In	\$ 200,000	\$ 1,800,000	\$1,600,000	
Transfers Out	\$ (500,000)	\$ -	\$500,000	
TOTAL OTHER FINANCING SOURCES	\$ (300,000)	\$ 1,800,000	\$ 2,100,000	
	\$1,004,244	(\$998,955)	(\$2,003,199)	
<u>FUND BALANCE, RESERVES</u>				
Beginning Balance, July 1	\$12,237,891	\$13,242,135	\$1,004,244	
Audit/Restatement Adjustments		\$ -	\$ -	
Ending Balance, June 30	\$13,242,135	\$12,243,180	(\$998,955)	

Notes to 2020-21 Original Budget General Fund

Note#	Comments	Increase/ (Decrease)
1	Revenue	
	Decrease LCFF revenue - Decrease effective deficit factor -7.92%	\$ (6,391,304)
	Increase in federal Emergency Relief \$365K Decrease Medical and Title I, III, IV & ESSA deferred and c/o (\$324K)	\$ 41,575
	Increase One Time Learning Loss Mitigation	\$ 2,026,043
	Decrease Facility Rental, TUPE, Donations & Insurance claims, Increase Special Education Funding	\$ 101,813
		<u>\$ (4,221,873)</u>
2	Expenditures	
	Salaries - Certificated - Decreases include: reduced FTE staffing/reassignments, sub savings from distance learning, Increases include: 2% negotiated increase, Step/Column, Speech FTE	\$ 959,052
	Salaries - Classified - Eliminated Positions Increase SPED Para for incoming Freshman, sub & extra hour savings from distance learning	\$ 160,485
	Decreases for SPED Certificated and Para Employer costs STRS/PERS and HW	\$ 167,261
	Decrease Technology (\$252K) and all other general supplies (\$66K) Increase in restricted Textbook \$125K	\$ (194,027)
	Increased Services CCC Election \$60K, Decrease SPED (\$36K), Maint (\$200K), Ins Claims (\$111K), Memberships (\$10K)	\$ (309,170)
	Capital Outlay - Decrease technology, equipment and vans	\$ (394,274)
	Direct Support/Indirect Costs	<u>\$ (8,000)</u>
		<u>\$ (118,673)</u>
3	Transfers in/(out) of General Fund	
		\$ 2,100,000
4	Change in Fund Balance	
		<u>\$ (2,003,199)</u>

Fund 01 Unrestricted & Restricted 2020-21 Original Budget

<u>REVENUES</u>	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	\$73,361,696	\$2,140,433	\$75,502,129
Federal Revenues	0	\$3,190,871	\$3,190,871
Other State Revenues	3,611,300	5,783,004	\$9,394,304
Other Local Revenues	570,438	3,882,962	\$4,453,400
TOTAL REVENUES	\$77,543,434	\$14,997,270	\$92,540,704
<u>EXPENDITURES</u>			
Certificated Salaries	\$32,497,715	\$7,776,211	\$40,273,926
Classified Salaries	7,027,771	4,337,143	\$11,364,914
Employee Benefits	15,392,754	8,876,498	\$24,269,252
Books and Supplies	1,075,129	1,721,415	\$2,796,544
Services & Other Operating Expenses	7,468,375	5,515,218	\$12,983,593
Capital Outlay	50,845	49,500	\$100,345
Other Outgo	909,085	2,730,000	\$3,639,085
Direct Support/Indirect Costs	(131,116)	43,116	(\$88,000)
TOTAL EXPENDITURES	\$64,290,557	\$31,049,102	\$95,339,659
Balance	\$13,252,877	(\$16,051,832)	(\$2,798,955)
<u>OTHER FINANCING SOURCES/USES</u>			
Transfers In	1,800,000	0	\$ 1,800,000
Transfers Out	0	0	\$ -
Contributions to/From Restricted	\$ (16,059,541)	\$ 16,059,541	\$ -
TOTAL OTHER FINANCING SOURCES	\$ (14,259,541)	\$ 16,059,541	\$ 1,800,000
<u>NET INCREASE/<DECREASE></u>			
<u>IN FUND BALANCE</u>	(\$1,006,664)	\$7,709	(\$998,955)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$7,611,589	\$5,630,546	13,242,135
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	\$6,604,925	\$5,638,255	\$12,243,180

District: Liberty Union High School District
 CDS #: 07-61721

**Adopted Budget
 2020-21 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Combined Assigned and Unassigned/unappropriated Fund Balances			Reference
Form	Fund	2020-21 Budget	
01	General Fund/County School Service Fund	\$12,243,180.00	Resource 0000-1999, Objects 9780/9789/9790 Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,381,867.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$14,625,047.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)
Less District Minimum Reserve for Economic Uncertainties		\$2,860,190.00	Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)
Remaining Balance to Substantiate Need		\$11,764,857.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2020-21 Budget	Description of Need
01	General Fund/County School Service Fund	\$10,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$5,638,256.00	Legally Restricted
01	General Fund/County School Service Fund	\$100,000.00	Locally Restricted Programs - Site funds
01	General Fund/County School Service Fund	\$200,000.00	Reserved for LCAP Supplemental
01	General Fund/County School Service Fund	\$1,906,793.00	Board Fund Balance Policy requiring available reserves of at least 2% of total general fund expenditures
		\$1,527,941.00	Undesignated/Unappropriated
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,381,867.00	
Total of Substantiated Needs		\$11,764,857.00	

Remaining Unsubstantiated Balance **\$0.00** **Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Multi-Year Projection Assumptions 2020-21 Original Budget	2019-20 Estimated Actuals	2020-21 Original Budget	2021-22	2022-23
Enrollment (Estimated- LUHSD & NPS)	8,304.00	8,274.00	8,254.00	8,254.00
LUHSD COE Enrollment	46.00	46.00	46.00	46.00
LCFF Enrollment	8,350.00	8,320.00	8,300.00	8,300.00
P2 ADA District Actual/Estimated	7,869.19	7,842.10	7,837.00	7,837.00
P2 ADA COE Actual/Estimated	43.63	43.00	40.00	40.00
TOTAL Current Year LCFF estimated P2 ADA	7,912.82	7,885.10	7,877.00	7,877.00
TOTAL <i>Guranteed</i> LCFF P2 ADA (using prior year)	N/A	7,912.82	7,882.00	7,882.00
Statutory COLA on Base Grant	3.26%	2.31%	2.48%	3.26%
LCFF Base Grant Proration (deficit)	0.00%	-7.92%	-12.18%	-14.95%
California Lottery Unrestricted per ADA	\$151.00	\$151.00	\$151.00	\$151.00
California Lottery Unrestricted estimated budget	\$1,207,158	\$1,184,157	\$1,183,387	\$1,183,387
California Lottery Restricted per ADA	\$53.00	\$53.00	\$53.00	\$53.00
California Lottery Restricted estimated budget	\$300,000	\$225,000	\$225,000	\$225,000
One Time State Revenue- based on SPED CALPADS	NA	\$2,116,000	\$0	\$0
One Time Emergency Relief Federal Revenue	NA	\$364,430	\$0	\$0
Contribution from Fund 11 - Adult Eduction	NA	\$300,000	\$0	\$0
Contribution from Fund 14 - Deferred Maintenance	NA	\$500,000	\$500,000	\$500,000
Contribution from Fund 17 - Technology	(\$300,000)	\$1,000,000	\$500,000	\$500,000
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	0.80%	0.80%	1.00%	1.00%
Work Year Certificated	185	185	185	185
STR's Employer Contribution Rates	16.70%	16.15%	16.02%	18.10%
PER's Employer Contribution Rates	20.733%	20.70%	22.84%	25.50%
California CPI	2.06%	0.62%	1.73%	2.12%
Interest Rate 10 Year Treasury	1.22%	0.93%	1.23%	1.80%

2020-21 Original Budget

6/3/2020
Board Meeting
June 10, 2020

2020-21 Original Budget MYP		Object Code	2019-20 Estimated Actuals	2020-21 Original Budget	Year 1 2021-22	Year 2 2022-23
Revenues						
LCFF Revenue Sources	8010 - 8099		\$81,893,433	\$75,502,129	\$75,319,172	\$75,281,960
Federal Revenues	8100 - 8299		\$3,149,296	\$3,190,871	\$2,772,995	\$2,803,498
Other State Revenues	8300 - 8599		\$7,368,261	\$9,394,304	\$7,450,235	\$7,658,841
Other Local Revenues	8600 - 8799		\$4,351,587	\$4,453,400	\$4,453,400	\$4,453,400
Total Revenues			\$96,762,577	\$92,540,704	\$89,995,802	\$90,197,699
Expenditures						
Certificated Salaries	1000 - 1999		\$39,314,874	\$40,273,926	\$39,317,006	\$39,342,630
Classified Salaries	2000 - 2999		\$11,204,429	\$11,364,914	\$10,809,947	\$10,796,291
Employee Benefits	3000 - 3999		\$24,101,992	\$24,269,252	\$24,566,011	\$25,458,513
Books and Supplies	4000 - 4999		\$2,990,571	\$2,796,544	\$2,866,614	\$2,941,037
Services and Other Operating	5000 - 5999		\$13,292,763	\$12,983,593	\$12,993,406	\$13,411,915
Capital Outlay	6000 - 6900		\$494,619	\$100,345	\$100,345	\$100,345
Other Outgo	7000 - 7299		\$4,139,085	\$3,639,085	\$3,139,085	\$3,139,085
Direct Support/Indirect Cost	7300 - 7399		(\$80,000)	(\$88,000)	(\$88,000)	(\$88,000)
Total Expenditures			\$95,458,333	\$95,339,659	\$93,704,414	\$95,101,816
Excess (Deficiency) of Revenues Over Expenditures			\$1,304,244	(\$2,798,955)	(\$3,708,612)	(\$4,904,117)
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929		\$200,000	\$1,800,000	\$1,000,000	\$1,000,000
Interfund Transfers Out	7600 - 7629		(\$500,000)	\$0	\$0	\$0
All Other Financing Sources	8930 - 8979		\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699		\$0	\$0	\$0	\$0
Total Other Financing Sources\Uses			(\$300,000)	\$1,800,000	\$1,000,000	\$1,000,000
Net Increase (Decrease) in Fund Balance			\$1,004,244	(\$998,955)	(\$2,708,612)	(\$3,904,117)
Fund Balance						
Beginning Fund Balance	9791		\$12,237,891	\$13,242,135	\$12,243,180	\$9,534,568
Ending Fund Balance			\$13,242,135	\$12,243,180	\$9,534,568	\$5,630,451
Components of Ending Fund Balance						
Revolving Cash	9711		\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759		\$5,354,725	\$5,638,256	\$3,800,000	\$1,700,000
Locally Restricted Programs & One time	9790		\$100,000	\$100,000	\$100,000	\$0
Reserve for textbook adoptions	9790		\$0	\$0	\$0	\$0
Reserve for Supplemental	9790		\$200,000	\$200,000	\$200,000	\$0
Reserve for Economic Uncertainty 3%	9789		\$2,863,750	\$2,860,190	\$2,811,132	\$2,853,054
Board Reserve for Economic Uncertainty 2%	9790		\$1,909,167	\$1,906,793	\$1,874,088	\$1,902,036
Undesignated/Unappropriated	9790		\$2,804,493	\$1,527,941	\$739,347	(\$834,640)
Fund 17 Balance			\$3,366,841	\$2,381,867	\$1,881,867	\$1,881,867

SSC School District and Charter School Financial Projection Dartboard Governor's May Revision for 2020–21

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's May Revision proposal for 2020–21. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADE SPAN FACTORS FOR 2020–21

Entitlement Factors Per ADA*	K–3	4–6	7–8	9–12
2019–20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020–21 Base Grants Before Deficit	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor at -10.00%	-\$788	-\$800	-\$824	-\$954
2020–21 Base Grants After Deficit	\$7,092	\$7,199	\$7,412	\$8,590
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$738	–	–	\$223
2020–21 Adjusted Base Grants ¹	\$7,830	\$7,199	\$7,412	\$8,813

*Average daily attendance (ADA)

LCFF PLANNING FACTORS

Factor	2019–20	2020–21	2021–22	2022–23	2023–24
Department of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%	N/A
Effective Deficit Factor²	–	-7.92%	-7.92%	-7.92%	-7.92%
SSC Recommended Funded COLA³	–	0.00%	0.00%	0.00%	0.00%

OTHER PLANNING FACTORS

Factors		2019–20	2020–21	2021–22	2022–23	2023–24
California CPI		2.06%	0.62%	1.73%	2.12%	2.26%
California Lottery ^{4,5}	Unrestricted per ADA	\$153	\$153	\$153	\$153	\$153
	Restricted per ADA	\$54	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9–12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9–12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries		1.22%	0.93%	1.23%	1.80%	2.10%
CalSTRS Employer Rate ⁶		17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS Employer Rate ⁶		19.721%	20.70%	22.84%	25.50%	26.20%

STATE MINIMUM RESERVE REQUIREMENTS

Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 ⁷	0 to 300
The greater of 4% or \$69,000 ⁷	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

²Factor is applied against the 2019–20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019–20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

³Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during forecast period, and a deficit factor is applied in each year.

⁴Rate for 2020–21 expected to be released by California Department of Education in late June 2020.

⁵Future rates are expected to decrease as a result of the pandemic and the Dartboard will be updated as revised estimates are released.

⁶California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁷Rate adjusts upward to \$71,000 beginning in 2020–21.

	2019-20	2020-21	2021-22	2022-23
LIBRARY UNION HIGH (6372) - 2020-21 Original Budget Project				
LOCAL CONTROL FUNDING FORMULA				
CALCULATE LCF TARGET				
Unduplicated as % of Enrollment	31.56%	31.80%	32.52%	32.99%
Grades TK-3	537	498	509	510
Grades 4-6	493	458	468	469
Grades 7-8	606	571	573	575
Grades 9-12	604	561	573	574
Subtract NNS	-	-	-	-
NNS Allowance	-	-	-	-
TOTAL BASE	1,922,815	1,764,418	1,797,686	1,796,571
Targeted Instructional Improvement Block Grant	4,780,804	74,164,966	73,982,009	73,944,797
Home-to-School Transportation	148,459	133,613	133,613	133,613
Small School District Bus Replacement Program	191,071	171,964	171,964	171,964
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	80,861,847	74,470,543	74,287,586	74,250,374
Funded based on Target Formula (based on prior year P-20 enrollment)	80,861,847	74,470,543	74,287,586	74,250,374
ECONOMIC RECOVERY TARGET PAYMENT				
CALCULATE LCF FLOOR				
Current year Funded ADA times Base per ADA	12-13 Rate ADA	20-21 ADA	21-22 ADA	22-23 ADA
Current year Funded ADA times Other RL per ADA	6,014.10	7,912.19	7,882.00	7,877.00
Necessary Small School Allowance at 22-13 rates	43.75	7,912.19	7,882.00	7,877.00
2012-13 Categoricals	4,047,548	4,047,548	4,047,548	4,047,548
Floor Adjustments	-	-	-	-
Less Full Share Reduction	-	-	-	-
Non-COE certified New Charter District PI rate * CI ADA	-	-	-	-
Non-COE certified New Charter District PI rate * CI ADA	-	-	-	-
Beginning in 2024-15, prior year LCF per funding per ADA * CI ADA	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	26,236,221	26,236,432	26,236,032	26,117,658
LCFF Entitlement before Minimum State Aid provision	80,861,847	74,470,543	74,287,586	74,250,374
CALCULATE LCF PHASE-IN ENTITLEMENT				
LOCAL CONTROL FUNDING FORMULA TARGET	80,861,847	74,470,543	74,287,586	74,250,374
LCFF Need (LCFF Target less LCF Floor, if positive)	12,625,626	12,236,011	12,051,554	11,832,716
Current Year Gap Funding	100.00%	100.00%	100.00%	100.00%
ECONOMIC RECOVERY PAYMENT	-	-	-	-
LCFF Entitlement before Minimum State Aid provision	80,861,847	74,470,543	74,287,586	74,250,374
ADDITIONAL STATE AID (Additional SA)				
LCFF Phase-In Entitlement	80,861,847	74,470,543	74,287,586	74,250,374
Local Revenue (including fbi)	(95,720,010)	(95,867,275)	(95,867,275)	(95,867,275)
Gross State Aid	45,091,837	39,603,268	39,420,311	38,383,099
CALCULATE MINIMUM STATE AID				
2012-13 RL/Charter Gen BG adjusted for ADA	N/A	N/A	N/A	N/A
2012-13 NNS Allowance (deficit)	47,934,598	47,930,781	47,747,895	47,717,605
Less Current Year Property Taxes (in Lieu)	(95,720,010)	-	-	-
Subtotal State Aid for Historical RL/Charter General BG	12,164,588	12,003,506	11,880,620	11,850,331
Categorical funding from 2012-13	4,047,548	4,047,548	4,047,548	4,047,548
Charter Center and Block Grants adjusted for ADA	-	-	-	-
Minimum State Aid Guarantee before Proration Factor	16,111,054	16,111,054	15,928,168	15,897,879
Proration Factor	-10.00%	-10.00%	-10.00%	-10.00%
Minimum State Aid Guarantee	14,499,949	14,499,949	14,335,351	14,308,031
CHARTER SCHOOL MINIMUM STATE AID OFFSET	-	-	-	-
Local Control Funding Formula Target Base (2019-20 forward)	-	-	-	-
Minimum State Aid (Property Taxes including fbi)	-	-	-	-
Minimum State Aid Prior to Offset	-	-	-	-
Minimum State Aid with Offset	-	-	-	-
TOTAL STATE AID	45,091,837	39,603,268	39,420,311	38,383,099
ADDITIONAL STATE AID (Additional SA)				
LCFF Phase-In Entitlement	80,861,847	74,470,543	74,287,586	74,250,374
Local Revenue (including fbi)	(95,720,010)	(95,867,275)	(95,867,275)	(95,867,275)
Gross State Aid	45,091,837	39,603,268	39,420,311	38,383,099
CHANGE OVER PRIOR YEAR				
PER ADA CHANGE OVER PRIOR YEAR	3.71%	2.883,068	3.425	3.425
PER STATE AID CHANGE OVER PRIOR YEAR	3.36%	312	13	1
LCFF SOURCES INCLUDING EXCESS TAXES				
State Aid	6.37%	2,698,872	2,698,872	2,698,872
Property Taxes net of in-lieu	0.53%	150,196	150,196	150,196
Charter In-Lieu Taxes	0.00%	-	-	-
LCFF per COE, Choices, Supp	3.71%	2,849,068	2,849,068	2,849,068

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Liberty Union High (61721) - 2020-21 Original Budget Projection

5/22/20

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Estimated Property Taxes (with RDA)	C-1	35,867,275	35,867,275	35,867,275	35,867,275		
Less In-Lieu transfer		\$ (97,265)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue		\$ 35,770,010	\$ 35,867,275	\$ 35,867,275	\$ 35,867,275	\$ -	\$ -
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	E-1	-	-	-	-	-	-
Minimum State Aid Adjustments	J-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	8,274	8,254	8,254		
COE Enrollment	A-2 / A-4	46	46	46	46		
Total Enrollment		8,350	8,320	8,300	8,300	-	-
District Unduplicated Pupil Count	B-1 / B-3	2,688	2,688	2,688	2,688		
COE Unduplicated Pupil Count	B-2 / B-4	19	19	19	19		
Total Unduplicated Pupil Count		2,707	2,707	2,707	2,707	-	-
		3-yr rolling percentage					
Single Year Unduplicated Pupil Percentage		32.42%	32.54%	32.61%	32.61%	0.00%	0.00%
Unduplicated Pupil Percentage (%)		31.56%	31.80%	32.52%	32.59%	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 to use:	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ADA							
CURRENT YEAR ADA:							
Grades TK-3	P-2	-	-	-	-	-	-
Grades 4-6	(Annual for Special Day Class	-	-	-	-	-	-
Grades 7-8	extended year)	-	-	-	-	-	-
Grades 9-12		7,847.09	7,820.00	7,815.00	7,815.00		
Non Public School, NPS-Licensed Children Institutions, Community Day School:							
Grades TK-3		-	-	-	-	-	-
Grades 4-6	Annual	-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		22.10	22.10	22.00	22.00		
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)							
DISTRICT TOTAL		7,869.19	7,842.10	7,837.00	7,837.00	-	-
County operated (Community School, Special Ed):							
Grades TK-3		-	-	-	-	-	-
Grades 4-6	P-2 / Annual	-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		43.63	43.00	40.00	40.00		
COUNTY TOTAL		43.63	43.00	40.00	40.00	-	-
RATIO: District ADA to Enrollment		94.76%	94.78%	94.95%	94.95%	0.00%	0.00%
RATIO: County ADA to Enrollment		94.85%	93.48%	86.96%	86.96%	0.00%	0.00%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Liberty Union High (61721) - 2020-21 Original Budget Projection

5/22/20

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
LCFF ADA						
ADA Guarantee - Prior Year	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,819.53	7,847.09	7,820.00	7,815.00	7,815.00	-
NSS	-	-	-	-	-	-
Combined Subtotal	7,819.53	7,847.09	7,820.00	7,815.00	7,815.00	-
ADA Guarantee - Current Year						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,847.09	7,820.00	7,815.00	7,815.00	-	-
NSS	-	-	-	-	-	-
Combined Subtotal	7,847.09	7,820.00	7,815.00	7,815.00	-	-
Change in LCFF ADA (excludes NSS ADA)	27.56 Increase	(27.09) Decline	(5.00) Decline	- No Change	(7,815.00) Decline	- No Change
Funded LCFF ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	7,847.09	7,847.09	7,820.00	7,815.00	7,815.00	-
	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	65.73	65.10	62.00	62.00	-	-
	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>
Combined Total						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total	7,912.82	7,912.19	7,882.00	7,877.00	7,815.00	-
	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>

Liberty Union High (61721) - 2020-21 Original Budget Projection
LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant

5/22/2020

	2013-14	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		4,780,804	4,434,836	4,517,943	4,524,796	-	-
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 <i>[3] * GAP funding rate</i>							
GAP funding rate							
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1]) (for LCAP entry)</i>		4,780,804	4,434,836	4,517,943	4,524,796	-	-
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>		75,741,513	69,730,130	69,464,066	69,420,001	68,881,410	3,337,216
<i>LCFF Phase-In Entitlement</i>		80,861,847	74,470,543	74,287,586	74,250,374	69,186,987	3,642,793
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>		6.31%	6.36%	6.50%	6.52%	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 & Concentration.

SUF 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	\$ 4,780,804	\$ 4,434,836	\$ 4,517,943	\$ 4,524,796	\$ -	\$ -
Current year Percentage to Increase or Improve Services	6.31%	6.36%	6.50%	6.52%	0.00%	0.00%

LCFF Calculator Universal Assumptions
 Liberty Union High (61721) - 2020-21 Original Budget Projection

LEA: **61721**
 Liberty Union High District
 Yes
2013-14

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

Projection Title: **2020-21 Original Budget Projection**

Projection Date: **05/22/20**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Statutory COLA & Augmentation <i>(profiled as calculated by the Department of Finance, DOF)</i>	3.70%	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
Statutory COLA	2.71%	3.26%	2.31%	2.48%	3.26%	1.80%	0.00%
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor		0.00%	-7.92%	-12.1780%	-14.9505%	-16.4533%	-16.4516%
Add-on, ERT & MSA Proration Factor		0.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
LCFF Gap Closed Percentage <i>(profiled as calculated by the Department of Finance, DOF)</i>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>							
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	30.74345708%	23.88%	23.88%	23.88%	23.88%	23.88%	23.88%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	23.88%	23.88%	23.88%	23.88%	23.88%	23.88%
<i>Historical Difference in EPA Rates between Annual & P-2</i>	0.2357%						
Local EPA Accrual	\$	\$	\$	\$	\$	\$	\$

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Base Grants							
Grades TK-3	\$ 8,746	\$ 9,040	\$ 8,328	\$ 8,339	\$ 8,340	\$ 7,830	\$ 7,830
Grades 4-6	\$ 8,040	\$ 8,311	\$ 7,657	\$ 7,667	\$ 7,668	\$ 7,199	\$ 7,199
Grades 7-8	\$ 8,279	\$ 8,558	\$ 7,883	\$ 7,894	\$ 7,895	\$ 7,412	\$ 7,412
Grades 9-12	\$ 9,844	\$ 10,176	\$ 9,374	\$ 9,386	\$ 9,387	\$ 8,813	\$ 8,813
Grade Span Adjustment							
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,880	\$ 8,075	\$ 8,338	\$ 8,488	\$ 8,488
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,999	\$ 8,197	\$ 8,464	\$ 8,616	\$ 8,616
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,236	\$ 8,440	\$ 8,715	\$ 8,872	\$ 8,872
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,544	\$ 9,781	\$ 10,100	\$ 10,282	\$ 10,282
Grade Span Adjustment							
Grades TK-3	\$ 776	\$ 801	\$ 820	\$ 840	\$ 867	\$ 883	\$ 883
Grades 9-12	\$ 235	\$ 243	\$ 248	\$ 254	\$ 263	\$ 267	\$ 267

LCFF Calculator Universal Assumptions
 Liberty Union High (61721) - 2020-21 Original Budget Projection

LEA: Liberty Union High District

61721
 Yes
 2013-14

5 digit District code or 7 digit School code (from the CDS code)
 Did the CDS code exist in 2012-13? (for calculation of EPA only)
 First LCFF certification year (clients prior years on the calculator tab)

Projection Title: 2020-21 Original Budget Projection

Projection Date: 05/22/20

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	\$ 7,459	\$ 7,702	\$ 7,092	\$ 7,092	\$ 7,830	\$ 7,830	\$ 7,830	\$ 7,830
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199
Grades 7-8	\$ 7,796	\$ 8,050	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412
Grades 9-12	\$ 9,034	\$ 9,329	\$ 8,590	\$ 8,590	\$ 8,590	\$ 8,590	\$ 8,590	\$ 8,590

Prorated Base Grants

Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,092	\$ 7,092	\$ 7,830	\$ 7,830	\$ 7,830	\$ 7,830
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199	\$ 7,199
Grades 7-8	\$ 7,796	\$ 8,050	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412	\$ 7,412
Grades 9-12	\$ 9,034	\$ 9,329	\$ 8,590	\$ 8,590	\$ 8,590	\$ 8,590	\$ 8,590	\$ 8,590

Prorated Grade Span Adjustment

Grades TK-3	\$ 776	\$ 801	\$ 738	\$ 738	\$ 738	\$ 738	\$ 738	\$ 738
Grades 9-12	\$ 235	\$ 243	\$ 223	\$ 223	\$ 223	\$ 223	\$ 223	\$ 223

Supplemental Grant

Maximum - 1.00 ADA, 100% UPP	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,482
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,763	\$ 1,763	\$ 1,763	\$ 1,763	\$ 1,763	\$ 1,763

Actual - 1.00 ADA, Local UPP as follows:

Grades TK-3	\$ 511	\$ 537	\$ 498	\$ 509	\$ 510	\$ -	\$ -	\$ -
Grades 4-6	\$ 469	\$ 493	\$ 458	\$ 468	\$ 469	\$ -	\$ -	\$ -
Grades 7-8	\$ 483	\$ 508	\$ 471	\$ 482	\$ 483	\$ -	\$ -	\$ -
Grades 9-12	\$ 575	\$ 604	\$ 561	\$ 573	\$ 574	\$ -	\$ -	\$ -

Concentration Grant (>55% population)

Maximum - 1.00 ADA, 100% UPP	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Grades TK-3	\$ 4,118	\$ 4,252	\$ 3,915	\$ 3,915	\$ 3,915	\$ 3,915	\$ 3,915	\$ 3,915
Grades 4-6	\$ 3,786	\$ 3,909	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Grades 7-8	\$ 3,898	\$ 4,025	\$ 3,706	\$ 3,706	\$ 3,706	\$ 3,706	\$ 3,706	\$ 3,706
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,407	\$ 4,407	\$ 4,407	\$ 4,407	\$ 4,407	\$ 4,407

Actual - 1.00 ADA, Local UPP >55% as follows:

Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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A	B	C	D	E	F	G	H	I
2	STATE FUNDING INCORPORATED INTO LCFF							5/22/20
3	Liberty Union High (61721) - 2020-21 Original Budget Projection							
4								
5								
7	2012-13 REVENUE LIMIT DATA							
9	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
78	BASIC AID DISTRICTS FAIR SHARE							8.92%
79	CDE Schedule Re-Certified June 2013							
80	2013-14 Exhibit:							
81	A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)	\$ -			\$ -	
82								
83	A-51	Subsumed into LCFF	Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation) [E.C. 42238.03(a)(2)(B)]	-			-	
84								

A	B	C	D	E	F	G	H	I	
2	STATE FUNDING INCORPORATED INTO LCFF								
3	Liberty Union High (61721) - 2020-21 Original Budget Projection							5/22/20	
4									
5									
85	CATEGORICAL FUNDING REPEALED WITH LCFF					2012-13			
86	Exhibit	Title				Deficited			
87									
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								
146									
147									
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								
151									
152						District	Charter		
153	TOTAL STATE AID					29,273,599			
154									
155	TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)					48,235,133			
156	TOTAL ENTITLEMENT PER ADA					6,613			

EDUCATION PROTECTION ACCOUNT

Certification:

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT						
A-1 Total ADA for EPA Minimum	7,912.82	7,912.19	7,882.00	7,877.00	7,815.00	-
A-2 Minimum Funding per ADA	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	1,582,564	1,582,438	1,576,400	1,575,400	1,563,000	-
EPA PROPORTIONATE SHARE CAP						
Adjusted Total Revenue Limit	47,934,677	47,930,860	47,747,974	47,717,685	47,342,098	-
Current Year Adjusted NSS Allowance	-	-	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	47,934,677	47,930,860	47,747,974	47,717,685	47,342,098	-
B-2 Local Revenue/In-lieu of Property Taxes	35,770,010	35,867,275	35,867,275	35,867,275	-	-
B-3 EPA Proportionate Share Cap (B-1 - B-2; if less than 0, B-3 = 0)	12,164,667	12,063,585	11,880,699	11,850,410	47,342,098	-
EPA PROPORTIONATE SHARE						
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	47,934,677	47,930,860	47,747,974	47,717,685	47,342,098	-
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
C-3 EPA Proportionate Share (C-1 * C-2)	11,447,925	11,447,014	11,403,336	11,396,103	11,306,404	-
EPA ENTITLEMENT						
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	11,447,925	11,447,014	11,403,336	11,396,103	11,306,404	-
D-2 Miscellaneous Adjustments**	-	-	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	11,447,925	11,447,014	11,403,336	11,396,103	11,306,404	-
D-4 Prior Year Annual Adjustment	(891,393)	0	(0)	0	(0)	(0)
D-5 P2 Entitlement Net of PY Adjustment	10,556,532	11,447,014	11,403,336	11,396,103	11,306,404	(0)
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	11,447,925	11,447,014	11,403,336	11,396,103	11,306,404	-

Calculation of Net State Aid before Minimum State Aid

Phase-In Entitlement	80,861,847	74,470,543	74,287,586	74,250,374	69,186,987	305,577
Less Property Taxes/In-Lieu	35,770,010	35,867,275	35,867,275	35,867,275	-	-
Gross State Aid	45,091,837	38,603,268	38,420,311	38,383,099	69,186,987	305,577
Less EPA Allocation	11,447,925	11,447,014	11,403,336	11,396,103	11,306,404	-
Net State Aid	33,643,912	27,156,254	27,016,975	26,986,996	57,880,583	305,577
Minimum State Aid						
Adjusted Total Revenue Limit	47,934,598	47,930,781	47,747,895	47,717,606	47,342,020	-
2012-13 Deficitd NSS Allowance	-	-	-	-	-	-
Less Property Taxes/In-Lieu	35,770,010	35,867,275	35,867,275	35,867,275	-	-
Less EPA Allocation	11,447,925	11,447,014	11,403,336	11,396,103	11,306,404	-
Revenue Limit Minimum State Aid	716,663	616,492	477,284	454,228	36,035,616	-
Categorical Minimum State Aid	4,047,548	4,047,548	4,047,548	4,047,548	4,047,548	4,047,548
Minimum State Aid Guarantee before Proration	4,664,040	4,664,040	4,524,832	4,501,776	40,083,164	4,047,548
Proration	NA	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Minimum State Aid Guarantee	4,764,211	4,664,040	4,524,832	4,501,776	40,083,164	4,047,548
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-
LCFF State Aid	33,643,912	27,156,254	27,016,975	26,986,996	57,880,583	4,047,548
EPA in Excess to LCFF Funding	-	-	-	-	-	404,755

CBEDS AND P-2 ACTUAL & PROJECTED ADA COMPARISONS

YEAR	Liberty CBEDS	P-2 ADA	CBEDS Growth	Actual ADA	CBEDS & PII ADA Difference	CBEDS & PII ADA % Difference	Increase/(Decrease) Between Actual P- 2 Periods	Increase/ (Decrease) CBEDS from PY	% of Attendance
05/06	5,841	5,406.75	1.096	5,407	(434)	-7.43%	497	512	92.57%
06/07	6,463	5,938.00	1.106	5,938	(525)	-8.12%	531	622	91.88%
07/08	6,793	6,270.00	1.051	6,270	(523)	-7.70%	332	330	92.30%
08/09	7,007	6,543.07	1.032	6,543	(464)	-6.62%	273	214	93.38%
09/10	7,304	6,801.00	1.042	6,801	(503)	-6.89%	258	297	93.11%
10/11	7,444	6,986	1.019	6,986	(458)	-6.15%	185	140	93.85%
11/12	7,604	7,096	1.021	7,096	(508)	-6.68%	110	160	93.32%
12/13	7,704	7,254	1.013	7,254	(450)	-5.84%	158	100	94.16%
13/14	7,916	7,438	1.028	7,438	(478)	-6.03%	184	212	93.97%
14/15	8,081	7,582	1.021	7,582	(499)	-6.18%	143	165	93.82%
15/16	8,186	7,692	1.013	7,692	(494)	-6.04%	110	105	93.96%
16/17	8,199	7,725	1.002	7,725	(474)	-5.78%	33	13	94.22%
17/18	8,219	7,742	1.002	7,742	(477)	-5.80%	18	20	94.20%
18/19	8,320	7,835	1.012	7,835	(485)	-5.83%	93	101	94.17%
19/20*	8,304	7,869	0.998	7,869	(435)	-5.24%	34	(16)	94.76%
20/21	8,274	7,842	0.996	7,842	(432)	-5.22%	(27)	(30)	94.78%
21/22	8,254	7,837	0.998	7,837	(417)	-5.05%	(5)	(20)	94.95%
22/23	8,254	7,837	1.000	7,837	(417)	-5.05%	0	0	94.95%
Avg. Totals					(482)	-5.62%	48	35	3 yr actual avg

**19-20
CBEDS** 8,304**

ACTUAL CBEDS 3Year Average Growth: 35

MULTI-YEAR CBEDS PROJECTIONS:

15/16 Actual:	<u>8,186</u>	
16/17 Actual:	<u>8,199</u>	
17/18 Actual:	<u>8,219</u>	
18/19 Actual:	<u>8,320</u>	
19/20 Actual:	<u>8,304</u>	Actual CalPads
20/21 Projection:	<u>8,274</u>	Previous year CBEDS, decline of 30
21/22 Projection:	<u>8,254</u>	Previous year CBEDS, decline of 20
22/23 Projection:	<u>8,425</u>	Previous year CBEDS, zero growth or decline

MULTI-YEAR P-2 ADA PROJECTIONS:

15/16 Actual:	<u>7,691.62</u>
16/17 Actual:	<u>7,724.70</u>
17/18 Actual:	<u>7,742.34</u>
18/19 Actual:	<u>7,835.28</u>
19/20 Actual:	<u>7,869.19</u>
20/21 Projection:	<u>7,842.00</u>
21/22 Projection:	<u>7,837.00</u>
22/23 Projection:	<u>7,837.00</u>

*Due to COVID-19 P-2 includes through Month 7 or February 7, 2020

**Excludes CCCOE estimated SPED ADA of 49.00 added to each year for LCFF calculation

Liberty Union High School District

Enrollment by Grade Level - CBEDS (October)

	16/17			17/18			18/19			19/20			20/21		
	1,910	2,094	3.0%	2,094	2,049	9.6%	2,049	1,975	2.1%	1,975	1,982	3.6%	1,982	0.4%	
8th Graders	Actual	Actual	YTY	Actual	Actual	YTY	Actual	Actual	YTY	Actual	Estimate	YTY	Estimate	YTY	
LIBERTY	655	701	1.1%	701	702	34.2%	702	672	34.0%	672	672	33.9%	672	33.9%	
	686	702	8.9%	702	738	7.1%	738	749	5.1%	749	713	6.1%	713	-4.9%	
	647	676	1.3%	676	677	-2.9%	677	720	0.1%	720	727	-3.0%	727	0.9%	
	606	620	-1.9%	620	683	-4.2%	683	655	1.0%	655	712	-1.1%	712	8.7%	
	570	550	-0.2%	550	558	-9.2%	558	617	1.5%	617	591	-9.8%	591	-4.3%	
Total	2,519	2,548	3.2%	2,548	2,656	-1.2%	2,656	2,741	4.2%	2,741	2,742	-1.9%	2,742	0.0%	
FREEDOM	613	706	0.7%	706	674	33.7%	674	649	32.9%	649	657	33.1%	657	33.1%	
	654	657	-11.5%	657	681	7.1%	681	654	3.7%	654	637	-1.9%	637	-2.6%	
	713	648	8.7%	648	646	-0.9%	646	662	-1.7%	662	639	-2.2%	639	-3.4%	
	651	699	-0.3%	699	613	-2.0%	613	617	7.4%	617	629	-4.8%	629	2.0%	
	625	596	8.5%	596	649	-8.4%	649	612	8.9%	612	594	-3.7%	594	-2.9%	
Total	2,643	2,600	0.7%	2,600	2,589	-1.2%	2,589	2,545	-0.4%	2,545	2,500	-3.2%	2,500	-1.8%	
HERITAGE	641	688	7.4%	688	674	32.9%	674	654	32.3%	654	653	32.9%	653	32.9%	
	641	667	7.3%	667	740	7.1%	740	623	7.7%	623	653	-0.1%	653	4.8%	
	638	641	-5.2%	641	685	0.0%	685	729	6.9%	729	617	-0.9%	617	-15.3%	
	635	631	1.3%	631	590	-1.1%	590	655	-4.4%	655	684	4.4%	684	4.4%	
	585	614	-1.6%	614	574	-3.3%	574	568	2.4%	568	624	-4.7%	624	6.2%	
Total	2,499	2,573	-2.4%	2,573	2,589	0.7%	2,589	2,595	0.2%	2,595	2,579	-3.1%	2,579	-0.6%	
INDEPENDENT	330	295	0.34%	295	252	0.38%	252	250	0.38%	250	202	0.39%	202	0.39%	
	8	18	0.0%	18	16	-100.0%	16	19	18.0%	19	20	18.0%	20	5.3%	
	37	65	-5.1%	65	65	-51.4%	65	54	-11.1%	54	55	18.8%	55	1.9%	
	68	182	-5.6%	182	169	75.7%	169	128	0.0%	128	130	-16.9%	130	1.6%	
Total	295	252	-10.6%	252	250	-43.1%	250	202	-33.9%	202	205	-15.4%	205	1.7%	
LA PALOMA	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	18	5	28.6%	5	3	-100.0%	3	8	-40.0%	8	30	166.7%	30	-100.0%	
	45	48	-6.3%	48	38	6.7%	38	52	-20.8%	52	120	163.3%	120	44.6%	
	105	123	9.4%	123	128	17.3%	128	83	4.1%	83	120	130.8%	120	44.6%	
Total	168	176	6.3%	176	169	-4.0%	169	143	-15.4%	143	150	4.9%	150	4.9%	
NPS Students															
	1	4	#REF!	4	2	#REF!	2	4	#REF!	4	4	#REF!	4	#REF!	
	3	1	#REF!	1	5	#REF!	5	6	#REF!	6	4	#REF!	4	#REF!	
	11	9	266.7%	9	8	700.0%	8	7	#DIV/0!	7	6	0.0%	6	#REF!	
Total	15	14	7.1%	14	15	-6.7%	15	23	53.3%	23	21	16.7%	21	-8.7%	
Gateway															
	61	56		56	52		52	55		55	55		55		
DISTRICT	1,910	2,094	3.0%	2,094	2,049	9.6%	2,049	1,975	2.1%	1,975	1,982	3.6%	1,982	0.4%	
	1,999	2,050	7.8%	2,050	2,161	2.6%	2,161	2,031	5.4%	2,031	2,007	1.6%	2,007	-1.2%	
	2,054	1,988	-0.2%	1,988	2,032	3.3%	2,032	2,144	5.5%	2,144	2,007	-1.2%	2,007	-6.4%	
	2,008	2,064	1.0%	2,064	1,989	-0.6%	1,989	2,039	2.5%	2,039	2,116	-1.3%	2,116	3.8%	
	2,139	2,117	5.8%	2,117	2,138	0.9%	2,138	2,090	5.1%	2,090	2,121	4.0%	2,121	1.5%	
Total	8,200	8,219	0.1%	8,219	8,320	1.2%	8,320	8,304	-0.2%	8,304	8,252	-0.6%	8,252	-0.6%	

Liberty Union High School District																					
Enrollment	11/12		12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%	
Avg Drop Rate/Mo	0.76%		0.34%		0.61%		0.59%		0.54%		0.48%		0.38%		0.46%		0.44%				
Inc/Mo Indep Study	0.78%		0.54%		1.91%		0.58%		2.36%		0.75%		1.23%		1.45%		1.14%				
MAY (registered students)	0.993																				
Liberty																					
LHS Sp Ed																					
Freedom																					
FHS Sp Ed																					
Heritage																					
HHS Sp Ed																					
La Paloma																					
Bridgeway (LP)																					
Indep Study																					
Gateway																					
NPS																					
Total July	0	#DIV/0!	1	#DIV/0!	0	-100.00%	0	#DIV/0!	0	#DIV/0!											
Year-to-Year Change	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Original Estimate	1																				
JUNE (registered students)																					
Liberty																					
LHS Sp Ed																					
Freedom																					
FHS Sp Ed																					
Heritage																					
HHS Sp Ed																					
La Paloma																					
Bridgeway (LP)																					
Indep Study																					
Gateway																					
NPS																					
Total July	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	
Year-to-Year Change	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Original Estimate	-																				
JULY (after Walk-Thru)																					
Liberty	2,108	-0.24%	2,125	0.81%	2,283	7.44%	2,461	7.89%	2,376	-3.45%	2,495	5.01%	2,532	1.47%	2,670	5.47%	2,818	5.54%	2,697	-4.28%	
LHS Sp Ed	50		67		57		30		63		62		61		44		24		81		
Freedom	2,559	2.03%	2,479	-3.13%	2,597	4.76%	2,570	-1.04%	2,572	0.08%	2,638	2.57%	2,617	-0.80%	2,593	-0.91%	2,515	-3.01%	2,462	-2.10%	
FHS Sp Ed	43		56		26		52		52		54		40		28		52		71		
Heritage	2,252	1.76%	2,335	3.69%	2,434	4.24%	2,547	4.64%	2,550	0.12%	2,556	0.24%	2,562	0.22%	2,627	2.55%	2,597	-1.14%	2,568	-1.13%	
HHS Sp Ed	32		28		31		14		11		14		31		31		35		46		
La Paloma	209	12.37%	193	-7.66%	169	-12.44%	149	-11.83%	159	6.71%	151	-5.03%	176	16.34%	147	-16.32%	121	-17.69%	152	25.61%	
Bridgeway (LP)	33		23		0		0		0		0		0		0		0		0		
Indep Study	466	15.92%	413	-11.37%	354	-14.29%	336	-5.08%	330	-1.79%	270	-18.18%	252	-6.68%	225	-10.70%	177	-21.33%	208	17.36%	
Gateway	49		49		56		57		61		60		59		59		56		56		
NPS	21		18		15		16		14		13		11		14		19		21		
Total July	7,822	2.45%	7,786	-0.46%	8,022	3.03%	8,232	2.62%	8,188	-0.53%	8,313	1.53%	8,340	0.32%	8,438	1.18%	8,414	-0.28%	8,361	-0.62%	
Year-to-Year Change	2.45%		-0.46%		3.03%		2.62%		-0.53%	1.53%		0.32%		1.18%		-0.28%		-0.62%			
Original Estimate	7,801	21	7,789	(13)	7,851	61	7,951	271	8,375	(187)	8,258	55	8,386	(48)	8,385	73	8,469	(54)	8,478	(117)	

	11/12		12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21			
	Actual	%	Estimate	%																		
AUGUST																						
Liberty	2,058	-0.72%	2,118	2.92%	2,262	-0.92%	2,408	-2.15%	2,395	0.80%	2,473	-0.88%	2,522	-0.38%	2,652	-0.67%	2,683	-4.79%	2,685	-0.44%	2,685	-0.44%
LHS Sp Ed	48	2.81%	64	-2.87%	56	-1.42%	63	-1.52%	62	0.89%	55	-0.72%	62	-0.38%	38	-0.81%	79	-0.64%	81	-0.44%	81	-0.44%
Freedom	2,559	0.64%	2,483	4.76%	2,560	-0.86%	2,531	-2.16%	2,595	0.59%	2,619	-2.78%	2,607	-0.38%	2,572	-0.38%	2,499	-1.07%	2,451	-1.93%	2,451	-1.93%
FHS Sp Ed	43	0.56%	47	5.08%	26	0.00%	51	-2.01%	52	4.40%	50	3.31%	29	0	41	11.56%	61	16.53%	71	16.53%	71	16.53%
Heritage	2,186	-0.56%	2,290	5.08%	2,413	0.00%	2,492	5.85%	2,565	-6.36%	2,485	5.93%	2,552	-0.38%	2,599	4.89%	2,547	-1.69%	2,556	-0.44%	2,556	-0.44%
HHS Sp Ed	35	16.47%	33	10.66%	30	1.98%	14	5.99%	11	6.00%	31	6.00%	28	6.00%	29	6.00%	45	6.00%	45	6.00%	45	6.00%
La Paloma	177	-0.56%	186	5.08%	169	0.00%	146	-2.01%	152	-4.40%	156	3.31%	175	-0.38%	164	11.56%	141	16.53%	151	16.53%	151	16.53%
Bridgeway (LP)	45	16.47%	25	10.66%	0	1.98%	0	5.99%	0	6.00%	3	6.00%	0	6.00%	0	6.00%	0	6.00%	0	6.00%	0	6.00%
Indep Study	488	16.47%	436	10.66%	361	1.98%	356	5.99%	309	6.00%	286	6.00%	251	6.00%	236	6.00%	174	6.00%	207	6.00%	207	6.00%
Gateway	49	16.47%	45	10.66%	57	1.98%	59	5.99%	62	6.00%	60	6.00%	59	6.00%	53	6.00%	55	6.00%	55	6.00%	55	6.00%
NPS	20	-1.46%	24	0.56%	15	-0.91%	17	-1.15%	16	1.01%	13	0.15%	11	0.79%	13	1.22%	21	-1.10%	21	-1.10%	21	-1.10%
Total August	7,708	-1.46%	7,751	0.56%	7,949	-0.91%	8,137	-1.15%	8,219	0.36%	8,231	-0.99%	8,296	-0.53%	8,397	-0.49%	8,305	-1.30%	8,325	-1.30%	8,325	-1.30%
Year-to-Year Change	2.20%		0.56%		2.55%		1.01%		0.15%		0.79%		1.22%		-1.10%		0.24%		0.24%			
Original Estimate	7,721	(13)	7,708	43	7,912	37	7,912	225	8,321	8,376	(145)	8,341	(45)	8,334	63	8,436	(131)	8,441	(116)			
SEPTEMBER																						
Liberty	2,028	-1.46%	2,124	0.28%	2,254	-0.35%	2,407	-0.04%	2,381	0.24%	2,479	0.24%	2,493	-1.15%	2,617	-1.32%	2,675	-0.30%	2,674	-0.44%	2,674	-0.44%
LHS Sp Ed	72	-2.38%	62	-0.24%	56	-1.80%	65	-0.87%	61	-0.34%	53	-0.34%	60	-1.42%	41	-0.86%	78	0.16%	80	0.16%	80	0.16%
Freedom	2,498	-0.23%	2,477	-0.31%	2,514	-0.75%	2,509	-0.16%	2,587	-0.35%	2,610	-0.60%	2,570	-0.71%	2,550	-1.19%	2,503	-1.19%	2,441	-1.19%	2,441	-1.19%
FHS Sp Ed	64	9.80%	46	-1.08%	49	2.37%	49	13.01%	53	7.88%	42	6.41%	35	7.43%	42	3.05%	61	5.67%	70	5.67%	70	5.67%
Heritage	2,181	9.80%	2,283	4.82%	2,395	0.03%	2,488	0.03%	2,556	0.03%	2,470	0.03%	2,534	0.03%	2,568	0.03%	2,560	0.03%	2,545	0.03%	2,545	0.03%
HHS Sp Ed	36	1.43%	32	4.82%	30	8.03%	15	8.03%	15	8.03%	29	8.03%	43	8.03%	169	8.03%	46	8.03%	45	8.03%	45	8.03%
La Paloma	194	1.43%	184	4.82%	173	8.03%	165	13.01%	164	13.01%	166	13.01%	166	13.01%	188	13.01%	149	13.01%	151	13.01%	151	13.01%
Bridgeway (LP)	43	1.43%	22	4.82%	0	8.03%	0	8.03%	0	8.03%	3	8.03%	0	8.03%	0	8.03%	0	8.03%	0	8.03%	0	8.03%
Indep Study	495	1.43%	457	4.82%	390	8.03%	355	13.01%	330	13.01%	295	13.01%	256	13.01%	253	13.01%	193	13.01%	206	13.01%	206	13.01%
Gateway	48	1.43%	44	4.82%	55	8.03%	58	13.01%	62	13.01%	60	13.01%	55	13.01%	52	13.01%	55	13.01%	55	13.01%	55	13.01%
NPS	20	-0.38%	24	0.05%	14	-0.24%	15	-0.14%	16	1.22%	13	-0.06%	12	0.32%	14	0.32%	24	0.32%	24	0.32%	24	0.32%
Total September	7,679	-0.38%	7,755	0.05%	7,930	-0.24%	8,126	-0.14%	8,225	0.07%	8,220	-0.13%	8,246	-0.60%	8,335	-0.74%	8,334	-0.01%	8,288	-0.55%	8,288	-0.55%
Year-to-Year Change	2.13%		0.99%		2.26%		2.47%		0.06%		0.32%		1.08%		-0.01%		-0.55%		-0.55%			
Original Estimate	7,690	(11)	7,757	(2)	7,963	67	7,963	263	8,267	8,325	(105)	8,296	(50)	8,287	48	8,405	(71)	8,288	(71)	0		
OCTOBER																						
Liberty	2,012	-0.79%	2,112	-0.55%	2,246	-0.35%	2,394	-0.54%	2,377	-0.17%	2,459	-0.81%	2,490	-0.12%	2,615	-0.08%	2,656	-0.71%	2,662	-0.44%	2,662	-0.44%
LHS Sp Ed	72	-1.05%	64	-0.28%	56	-0.70%	68	-0.37%	61	-0.32%	61	-0.75%	59	-1.37%	41	-1.28%	85	-0.77%	80	-0.88%	80	-0.88%
Freedom	2,474	-0.96%	2,463	-0.57%	2,509	-0.20%	2,501	-0.32%	2,571	-0.62%	2,603	-0.27%	2,565	-0.19%	2,547	-0.12%	2,475	-1.12%	2,430	-0.44%	2,430	-0.44%
FHS Sp Ed	62	-2.60%	48	-0.76%	51	-1.02%	49	-1.25%	53	-0.88%	35	-1.36%	42	-0.95%	42	-0.95%	70	-0.59%	70	-0.59%	70	-0.59%
Heritage	2,165	-0.73%	2,275	-0.35%	2,398	0.13%	2,488	0.00%	2,547	-0.35%	2,468	-0.08%	2,529	-0.20%	2,560	-0.31%	2,550	0.00%	2,534	-0.44%	2,534	-0.44%
HHS Sp Ed	35	-0.95%	35	-0.56%	28	-0.70%	15	-0.12%	14	-0.59%	31	-0.68%	44	-0.27%	29	-1.57%	45	0.12%	45	0.12%	45	0.12%
La Paloma	186	-4.12%	174	-5.43%	175	1.16%	167	1.21%	158	-3.66%	168	1.20%	176	-6.38%	169	0.00%	143	-4.03%	150	-4.44%	150	-4.44%
Bridgeway (LP)	43	-1.82%	24	-2.84%	0	-1.28%	0	-6.76%	0	-3.09%	3	-1.02%	0	-1.02%	0	-1.19%	0	-4.66%	0	-4.44%	0	-4.44%
Indep Study	486	-1.82%	444	-2.84%	385	-1.28%	331	-6.76%	329	-3.09%	292	-1.02%	252	-1.56%	250	-1.19%	202	-4.66%	205	-4.44%	205	-4.44%
Gateway	47	-1.82%	46	-2.84%	54	-1.28%	58	-6.76%	62	-3.09%	59	-1.02%	55	-1.19%	52	-4.66%	55	-4.44%	55	-4.44%	55	-4.44%
NPS	22	-0.98%	19	-0.66%	14	-0.18%	16	-0.47%	14	-0.30%	15	-0.47%	14	-0.30%	15	-1.19%	23	-4.66%	21	-4.44%	21	-4.44%
Total October	7,604	-0.98%	7,704	-0.66%	7,916	-0.18%	8,087	-0.48%	8,186	-0.47%	8,199	-0.26%	8,219	-0.33%	8,320	-0.18%	8,304	-0.36%	8,252	-0.63%	8,252	-0.63%
Year-to-Year Change	1.70%		1.32%		2.75%		2.16%		0.16%		0.24%		1.23%		-0.19%		-0.63%		-0.63%			
Original Estimate	7,654	(50)	7,717	(13)	7,915	101	7,915	272	8,213	8,274	(75)	8,250	(31)	8,249	71	8,355	(51)	8,252	(51)	-		

	11/12		12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21			
	Actual	%	Estimate	%																		
NOVEMBER																						
Liberty	1,998	-0.70%	2,102	-0.47%	2,247	0.04%	2,390	-0.17%	2,366	-0.46%	2,448	-0.45%	2,467	-0.92%	2,597	-0.69%	2,649	-0.26%	2,651	-0.43%	2,651	-0.43%
LHS Sp Ed	70	-0.85%	62	-0.16%	56	-1.24%	67	-0.76%	60	-0.27%	60	-0.12%	59	-0.63%	41	-0.63%	79	-0.36%	80	-0.43%	80	-0.43%
Freedom	2,453	-0.55%	2,478	-0.22%	2,389	-0.38%	2,487	-0.04%	2,536	-0.43%	2,600	-0.45%	2,538	-1.05%	2,531	-0.20%	2,466	0.00%	2,420	-0.43%	2,420	-0.43%
FHS Sp Ed	57	-3.76%	35	6.32%	28	0.00%	15	-0.60%	14	0.00%	31	2.98%	43	3.98%	29	4.75%	45	0.70%	45	0.00%	45	0.00%
Heritage	2,153	4.32%	185	2.03%	175	0.00%	166	-0.60%	158	0.00%	173	6.51%	183	12.70%	177	8.80%	144	2.48%	150	1.27%	150	1.27%
HHS Sp Ed	179	4.32%	43	2.03%	401	4.16%	328	-0.91%	340	3.34%	311	6.51%	284	12.70%	272	8.80%	207	2.48%	208	1.27%	208	1.27%
La Paloma	43	4.32%	43	2.03%	53	5.59%	59	1.14%	61	1.14%	56	-1.14%	56	-1.14%	52	-1.14%	55	0.00%	55	0.00%	55	0.00%
Bridgeway (LP)	507	4.32%	43	2.03%	401	4.16%	328	-0.91%	340	3.34%	311	6.51%	284	12.70%	272	8.80%	207	2.48%	208	1.27%	208	1.27%
Indep Study	46	4.32%	20	0.00%	14	-0.33%	17	-0.33%	14	-0.33%	16	-0.33%	14	-0.33%	14	-0.33%	24	-0.33%	21	-0.36%	21	-0.36%
Gateway	22	-0.53%	7,700	-0.05%	7,890	-0.33%	8,052	-0.31%	8,167	-0.23%	8,195	-0.05%	8,207	-0.15%	8,318	-0.02%	8,286	-0.22%	8,222	-0.36%	8,222	-0.36%
Total November	7,564	-0.53%	7,700	-0.05%	7,890	-0.33%	8,052	-0.31%	8,167	-0.23%	8,195	-0.05%	8,207	-0.15%	8,318	-0.02%	8,286	-0.22%	8,222	-0.36%	8,222	-0.36%
Year-to-Year Change	1.06%	(68)	1.80%	12	2.47%	7,778	284	2.18%	1.30%	0.34%	0.34%	0.15%	1.35%	1.35%	1.35%	-0.36%	1.35%	-0.77%	-0.77%	-0.77%	-0.77%	
Original Estimate	7,632	(68)	7,688	12	7,778	284	7,778	284	8,169	8,233	8,233	8,211	8,211	8,216	8,216	8,324	8,324	8,249	8,249	8,249	8,249	
DECEMBER																						
Liberty	1,995	-0.15%	2,097	-0.24%	2,245	-0.05%	2,376	-0.59%	2,358	-0.34%	2,443	-0.20%	2,451	-0.65%	2,589	-0.31%	2,635	-0.55%	2,639	-0.45%	2,639	-0.45%
LHS Sp Ed	70	-0.45%	61	-0.57%	55	-0.28%	65	-0.16%	60	-0.23%	61	-0.23%	59	-0.59%	41	-0.47%	92	-0.24%	80	-0.45%	80	-0.45%
Freedom	2,442	-0.23%	2,445	-0.13%	2,471	-0.28%	2,478	-0.36%	2,558	-0.16%	2,594	-0.23%	2,523	-0.59%	2,519	-0.27%	2,460	-0.24%	2,409	-0.45%	2,409	-0.45%
FHS Sp Ed	59	-5.59%	48	1.14%	58	-0.29%	50	-0.36%	55	0.16%	43	0.04%	38	-0.24%	57	-0.27%	73	-0.27%	70	-0.45%	70	-0.45%
Heritage	2,148	-0.23%	2,267	-0.13%	2,382	-0.29%	2,478	-0.36%	2,540	-0.16%	2,458	0.04%	2,518	-0.24%	2,549	-0.27%	2,543	-0.27%	2,512	-0.45%	2,512	-0.45%
HHS Sp Ed	36	-1.08%	35	-1.14%	26	-1.14%	15	-1.14%	15	-1.14%	31	-1.16%	42	-0.55%	29	-0.55%	46	4.17%	45	0.00%	45	0.00%
La Paloma	169	-5.59%	183	-1.08%	173	-1.14%	171	-1.14%	163	-1.16%	171	-1.16%	182	-0.55%	170	-0.55%	150	4.17%	150	0.00%	150	0.00%
Bridgeway (LP)	43	0.20%	452	-0.22%	391	-2.49%	341	3.96%	329	3.24%	306	-1.61%	297	4.58%	271	-0.37%	203	-1.93%	210	1.27%	210	1.27%
Indep Study	508	0.20%	44	-0.22%	53	-0.22%	59	-0.22%	61	-0.22%	57	-0.22%	57	-0.22%	52	-0.22%	55	-0.22%	55	-0.22%	55	-0.22%
Gateway	48	19	19	13	13	18	18	15	15	16	16	14	14	16	16	24	24	24	21	21	21	
NPS	19	19	13	13	13	18	18	15	15	16	16	14	14	16	16	24	24	24	21	21	21	
Total December	7,537	-0.36%	7,671	-0.38%	7,867	-0.29%	8,051	-0.14%	8,154	-0.16%	8,183	-0.15%	8,181	-0.02%	8,293	-0.30%	8,281	-0.08%	8,192	-1.07%	8,192	-1.07%
Year-to-Year Change	0.88%	(74)	1.78%	11	2.56%	7,741	310	2.34%	1.28%	0.36%	0.36%	-0.02%	1.37%	1.37%	-0.14%	1.37%	-0.14%	-1.07%	-1.07%	-1.07%	-1.07%	
Original Estimate	7,611	(74)	7,660	11	7,741	126	7,741	310	8,126	8,192	8,192	8,172	8,172	8,184	8,184	8,293	8,293	8,192	8,192	8,192	8,192	
JANUARY																						
Liberty	1,993	1.56%	2,080	4.37%	2,242	7.78%	2,366	5.53%	2,329	-1.56%	2,422	3.99%	2,431	0.37%	2,567	5.59%	2,599	1.25%	2,648	1.89%	2,648	1.89%
LHS Sp Ed	68	1.17%	59	0.66%	54	1.36%	64	0.00%	60	3.08%	67	1.53%	59	-2.59%	41	-0.72%	91	-2.44%	60	-0.94%	60	-0.94%
Freedom	2,419	1.40%	2,435	7.44%	2,468	4.19%	2,467	4.45%	2,523	2.27%	2,583	2.27%	2,516	6.30%	2,498	1.69%	2,437	0.16%	2,414	-1.24%	2,414	-1.24%
FHS Sp Ed	60	-11.05%	45	8.47%	57	-0.54%	48	-0.54%	54	3.01%	41	-0.54%	37	-0.54%	56	-0.54%	73	-0.54%	55	-1.74%	55	-1.74%
Heritage	2,110	-0.56%	2,267	-0.76%	2,362	-0.76%	2,467	-0.76%	2,523	-0.76%	2,455	-0.76%	2,487	-0.76%	2,529	-0.76%	2,533	-0.76%	2,502	-0.76%	2,502	-0.76%
HHS Sp Ed	33	-10.76%	36	-10.76%	26	-10.76%	15	-10.76%	14	-10.76%	32	-10.76%	40	-10.76%	29	-10.76%	49	-10.76%	45	-10.76%	45	-10.76%
La Paloma	169	-11.05%	185	-11.05%	184	-11.05%	166	-11.05%	171	-11.05%	172	-11.05%	188	-11.05%	176	-11.05%	152	-11.05%	149	-11.05%	149	-11.05%
Bridgeway (LP)	43	-4.56%	448	-10.76%	379	-15.40%	348	-8.18%	379	6.91%	290	-23.46%	294	1.38%	266	-9.52%	217	-18.42%	209	-3.55%	209	-3.55%
Indep Study	502	-4.56%	42	-4.56%	51	-4.56%	58	-4.56%	57	-4.56%	53	-4.56%	50	-4.56%	50	-4.56%	52	-4.56%	55	-4.56%	55	-4.56%
Gateway	45	19	19	13	13	18	18	15	15	16	16	14	14	17	17	24	24	24	21	21	21	
NPS	19	19	13	13	13	18	18	15	15	16	16	14	14	17	17	24	24	24	21	21	21	
Total January	7,461	-1.01%	7,648	-0.30%	7,836	-0.39%	8,018	-0.41%	8,146	-0.10%	8,131	-0.64%	8,116	-0.79%	8,229	-0.77%	8,227	-0.65%	8,158	-0.42%	8,158	-0.42%
Year-to-Year Change	0.65%	(190)	2.51%	16	2.46%	7,706	312	2.32%	1.60%	-0.16%	-0.16%	-0.16%	-0.16%	1.39%	1.39%	-0.02%	1.39%	-0.84%	-0.84%	-0.84%	-0.84%	
Original Estimate	7,551	(190)	7,632	16	7,706	130	7,706	312	8,053	8,133	8,202	8,133	8,133	8,140	8,140	8,278	8,278	8,157	8,157	8,157	8,157	

	11/12		12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21					
	Actual	%	Estimate	%																				
FEBRUARY																								
Liberty	1,960	-1.66%	2,068	-0.58%	2,232	-0.45%	2,348	-0.76%	2,310	-0.82%	2,419	-0.12%	2,422	-0.38%	2,553	-0.55%	2,590	-0.35%	2,637	-0.43%	2,637	-0.43%	2,637	-0.43%
LHS Sp Ed	72	-0.99%	59	-0.33%	53	-0.20%	64	-0.73%	68	-0.16%	67	-0.85%	59	-0.38%	41	-0.92%	88	-0.45%	60	-0.43%	60	-0.43%	60	-0.43%
Freedom	2,395	-1.05%	2,427	-0.44%	2,463	-0.08%	2,450	-0.53%	2,540	-2.46%	2,561	-0.15%	2,506	-0.04%	2,475	-0.38%	2,426	-0.12%	2,404	-0.36%	2,404	-0.36%	2,404	-0.36%
FHS Sp Ed	58	2.96%	44	-3.78%	56	-7.07%	52	2.41%	53	0.00%	41	8.14%	37	0.00%	54	1.70%	69	0.00%	55	0.00%	55	0.00%	55	0.00%
Heritage	2,087	4.78%	2,257	4.24%	2,360	3.96%	2,454	3.98%	2,461	4.89%	2,456	1.23%	2,478	4.61%	2,526	4.61%	2,524	4.61%	2,491	4.61%	2,491	4.61%	2,491	4.61%
HHS Sp Ed	31	2.96%	36	-3.78%	25	-7.07%	15	2.41%	43	0.00%	31	8.14%	40	0.00%	28	1.70%	47	0.00%	45	0.00%	45	0.00%	45	0.00%
La Paloma	174	4.78%	178	4.24%	171	3.96%	170	4.89%	171	4.61%	186	4.61%	188	4.61%	179	4.61%	152	4.61%	149	4.61%	149	4.61%	149	4.61%
Bridgeway (LP)	43	4.78%	31	-3.78%	0	-7.07%	0	2.41%	0	0.00%	0	8.14%	0	0.00%	0	1.70%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Indep Study	526	4.78%	467	4.24%	394	3.96%	348	4.89%	375	4.61%	304	4.61%	298	4.61%	266	4.61%	227	4.61%	212	4.61%	212	4.61%	212	4.61%
Gateway	45	4.78%	42	4.24%	51	3.96%	58	4.89%	55	4.61%	55	4.61%	50	4.61%	50	4.61%	52	4.61%	52	4.61%	55	4.61%	55	4.61%
NPS	24	4.78%	18	-3.78%	14	-7.07%	20	2.41%	16	0.00%	16	8.14%	14	0.00%	20	1.70%	23	0.00%	21	0.00%	21	0.00%	21	0.00%
Total February	7,415	-0.62%	7,627	-0.27%	7,819	-0.22%	7,979	-0.45%	8,092	-0.68%	8,136	0.08%	8,091	-0.30%	8,192	-0.48%	8,198	-0.35%	8,128	-0.36%	8,128	-0.36%	8,128	-0.36%
Year-to-Year Change	0.54%		2.86%		2.52%		2.05%		1.42%		0.54%		-0.55%		0.07%		-0.85%		-0.85%		-0.85%			
Original Estimate	7,571	(155)	7,606	21	7,671	148	7,671	308	8,010	82	8,102	(26)	8,094	(3)	8,247	(49)	8,128		8,128		8,128			
MARCH																								
Liberty	1,956	-0.20%	2,057	-0.53%	2,218	-0.63%	2,339	-0.36%	2,305	-0.22%	2,404	-0.62%	2,413	-0.38%	2,528	-0.98%	2,571	-0.73%	2,625	-0.49%	2,625	-0.49%	2,625	-0.49%
LHS Sp Ed	72	-0.38%	59	-0.76%	52	-0.20%	65	-0.37%	68	-0.28%	66	-0.08%	59	-0.38%	41	-0.20%	86	-0.25%	60	-0.43%	60	-0.43%	60	-0.43%
Freedom	2,386	-0.05%	2,408	-0.66%	2,458	-0.08%	2,441	-0.61%	2,533	-0.08%	2,559	-0.08%	2,497	-0.22%	2,470	-0.24%	2,420	-0.48%	2,393	-0.27%	2,393	-0.27%	2,393	-0.27%
FHS Sp Ed	58	0.57%	45	-1.12%	56	-0.05%	52	1.12%	53	0.00%	41	4.84%	37	0.00%	54	2.23%	71	0.00%	55	0.00%	55	0.00%	55	0.00%
Heritage	2,086	4.78%	2,242	4.24%	2,355	3.96%	2,439	4.89%	2,459	4.61%	2,457	4.61%	2,472	4.61%	2,520	4.61%	2,512	4.61%	2,484	4.61%	2,484	4.61%	2,484	4.61%
HHS Sp Ed	31	2.96%	35	-3.78%	25	-7.07%	15	2.41%	30	0.00%	31	8.14%	40	0.00%	28	1.70%	46	0.00%	45	0.00%	45	0.00%	45	0.00%
La Paloma	175	4.78%	180	4.24%	158	3.96%	165	4.89%	170	4.61%	195	4.61%	188	4.61%	183	4.61%	151	4.61%	149	4.61%	149	4.61%	149	4.61%
Bridgeway (LP)	43	4.78%	30	-3.78%	0	-7.07%	0	2.41%	0	0.00%	0	8.14%	0	0.00%	0	1.70%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Indep Study	516	4.78%	457	4.24%	406	3.96%	353	4.89%	351	4.61%	307	4.61%	301	4.61%	261	4.61%	224	4.61%	215	4.61%	215	4.61%	215	4.61%
Gateway	44	4.78%	43	4.24%	50	3.96%	58	4.89%	54	4.61%	56	4.61%	50	4.61%	50	4.61%	53	4.61%	53	4.61%	55	4.61%	55	4.61%
NPS	24	4.78%	18	-3.78%	15	-7.07%	18	2.41%	15	0.00%	17	8.14%	14	0.00%	19	1.70%	20	0.00%	20	0.00%	21	0.00%	21	0.00%
Total March	7,391	-0.32%	7,574	-0.69%	7,793	-0.33%	7,945	-0.43%	8,038	-0.67%	8,133	-0.04%	8,071	-0.77%	8,154	-0.25%	8,154	-0.54%	8,102	-0.31%	8,102	-0.31%	8,102	-0.31%
Year-to-Year Change	0.83%		2.48%		2.85%		1.95%		1.17%		1.18%		-0.77%		0.00%		-0.63%		-0.63%		-0.63%			
Original Estimate	7,553	(162)	7,585	(11)	7,641	152	7,641	304	7,971	67	8,100	33	8,064	7	8,220	(66)	8,102		8,102		8,102			
APRIL																								
Liberty	1,950	-0.31%	2,055	-0.10%	2,213	-0.23%	2,334	-0.21%	2,300	-0.22%	2,394	-0.42%	2,404	-0.35%	2,521	-0.28%	2,575	0.16%	2,614	-0.43%	2,614	-0.43%	2,614	-0.43%
LHS Sp Ed	72	-0.84%	60	-0.84%	51	-0.85%	65	-0.25%	68	-0.39%	66	-0.09%	57	-0.17%	41	-0.00%	86	-0.17%	60	-0.43%	60	-0.43%	60	-0.43%
Freedom	2,366	-0.48%	2,410	-0.13%	2,437	-0.85%	2,435	-0.25%	2,523	-0.39%	2,559	-0.39%	2,501	-0.73%	2,460	-0.40%	2,416	-0.04%	2,383	-0.43%	2,383	-0.43%	2,383	-0.43%
FHS Sp Ed	58	2.96%	44	-3.78%	56	-0.42%	53	0.12%	53	0.00%	40	8.14%	36	0.00%	54	1.70%	71	0.00%	55	0.00%	55	0.00%	55	0.00%
Heritage	2,076	4.78%	2,239	4.24%	2,345	3.96%	2,442	4.89%	2,444	4.61%	2,451	4.61%	2,454	4.61%	2,510	4.61%	2,511	4.61%	2,477	4.61%	2,477	4.61%	2,477	4.61%
HHS Sp Ed	31	2.96%	35	-3.78%	25	-7.07%	15	2.41%	30	0.00%	30	8.14%	39	0.00%	28	1.70%	46	0.00%	45	0.00%	45	0.00%	45	0.00%
La Paloma	176	4.78%	177	4.24%	163	3.96%	178	4.89%	173	4.61%	185	4.61%	180	4.61%	184	4.61%	147	4.61%	149	4.61%	149	4.61%	149	4.61%
Bridgeway (LP)	43	4.78%	31	-3.78%	0	-7.07%	0	2.41%	0	0.00%	0	8.14%	0	0.00%	0	1.70%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Indep Study	518	4.78%	454	4.24%	418	3.96%	371	4.89%	367	4.61%	302	4.61%	345	4.61%	261	4.61%	232	4.61%	217	4.61%	217	4.61%	217	4.61%
Gateway	44	4.78%	43	4.24%	51	3.96%	58	4.89%	54	4.61%	55	4.61%	44	4.61%	50	4.61%	53	4.61%	53	4.61%	55	4.61%	55	4.61%
NPS	24	4.78%	18	-3.78%	16	-7.07%	17	2.41%	15	0.00%	17	8.14%	12	0.00%	20	1.70%	21	0.00%	21	0.00%	21	0.00%	21	0.00%
Total April	7,358	-0.45%	7,566	-0.11%	7,775	-0.23%	7,968	-0.29%	8,027	-0.14%	8,099	-0.42%	8,072	0.02%	8,129	-0.31%	8,158	0.05%	8,076	-0.33%	8,076	-0.33%	8,076	-0.33%
Year-to-Year Change	0.57%		2.83%		2.76%		2.48%		0.74%		0.50%		-0.33%		0.36%		-1.00%		-1.00%		-1.00%			
Original Estimate	7,535	(177)	7,564	2	7,612	163	7,612	356	7,932	95	8,089	10	8,025	47	8,193	(35)	8,074		8,074		8,074			

MAY	11/12		12/13		13/14		14/16		15/16		16/17		17/18		18/19		19/20		20/21		
	Actual	%	Estimate	%																	
Liberty	1,938	-0.62%	2,054	-0.05%	2,058	-7.00%	2,320	-0.58%	2,296	-0.17%	2,392	-0.08%	2,399	-0.21%	2,521	0.00%	2,575	0.00%	2,603	0.00%	-0.43%
LHS Sp Ed	68	-0.21%	58	-0.62%	58	-1.76%	65	-0.58%	65	-0.36%	66	-0.16%	57	-0.29%	41	-0.12%	86	-0.29%	60	-0.43%	-0.43%
Freedom	2,361	-0.53%	2,395	-0.40%	2,394	-4.58%	2,421	-0.43%	2,514	-0.08%	2,555	-0.20%	2,494	-0.04%	2,457	-0.04%	2,409	-0.04%	2,373	-0.27%	-0.27%
FHS Sp Ed	57	-3.41%	43	-3.39%	43	7.98%	53	0.00%	53	-8.09%	40	-5.41%	36	-6.67%	54	-12.50%	71	-17.01%	55	0.00%	0.00%
Heritage	2,065	-3.08%	2,230	-6.39%	2,238	-16.27%	2,432	0.58%	2,442	-5.18%	2,446	-3.97%	2,453	-5.22%	2,511	-10.34%	2,511	-10.34%	2,470	1.27%	1.27%
HHS Sp Ed	29	-0.76%	35	-0.94%	35	-1.79%	15	7.08%	30	1.12%	29	-0.40%	39	0.04%	28	0.04%	46	0.04%	45	-0.31%	-0.31%
La Paloma	170	2.67%	171	2.67%	176	2.67%	178	2.67%	159	2.67%	175	2.67%	168	2.67%	161	2.67%	122	2.67%	149	2.67%	2.67%
Bridgeway (LP)	42	-1.79%	27	-1.79%	0	-1.79%	0	-1.79%	0	-1.79%	0	-1.79%	0	-1.79%	0	-1.79%	0	-1.79%	0	-1.79%	-1.79%
Indep Study	502	2.67%	425	2.67%	350	2.67%	373	2.67%	348	2.67%	290	2.67%	327	2.67%	254	2.67%	208	2.67%	220	2.67%	2.67%
Gateway	44	-0.76%	39	-0.94%	39	-1.79%	58	7.08%	52	1.12%	55	0.04%	44	0.04%	50	0.04%	53	0.04%	55	0.04%	0.04%
NPS	24	-0.76%	18	-0.94%	16	-1.79%	17	7.08%	14	1.12%	14	-0.40%	13	-0.40%	22	0.04%	21	0.04%	21	0.04%	0.04%
Total May	7,300	-0.76%	7,495	-0.94%	7,407	-4.73%	7,932	-0.48%	7,973	-0.67%	8,062	-0.48%	8,030	-0.52%	8,099	-0.37%	8,102	-0.69%	8,051	-0.31%	-0.31%
Year-to-Year Change																					
Original Estimate	7,518	(218)	7,545	(50)	7,584	(177)	7,584	348	7,989	(16)	8,054	8	8,015	15	8,025	74	8,167	(65)	8,051	-	-
CBEDS	7,604	2.15%	7,704	1.32%	7,916	2.75%	8,087	2.16%	8,186	1.22%	8,199	0.16%	8,219	0.24%	8,320	1.23%	8,304	-0.19%	8,274	-0.36%	-0.36%
CBEDS Increase	160		100		212		171		99		13		20		101		(16)		(30)		
P-1 (A1-12)	93.3%	93.16%	94.1%	93.42%	94.0%	93.52%	93.7%	93.64%	93.9%	93.69%	94.2%	93.75%	94.2%	93.79%	94.2%	93.86%	94.8%	93.95%	94.0%	94.11%	94.11%
ADA Increase	7,056	0.10%	7,309	3.59%	7,498	2.58%	7,654	2.08%	7,770	1.52%	7,789	0.24%	7,821	0.41%	7,935	1.48%	7,885	-0.63%	7,789	-1.22%	-1.22%
P-2 (P-1)	7		253		189		156		116		19		32		114		(50)		(96)		
P-2 (A1-12)	100.57%	99.25%	99.23%	99.51%	99.20%	99.50%	98.97%	98.48%	98.97%	99.46%	99.18%	99.29%	99.00%	98.26%	98.74%	98.20%	99.60%	99.14%	99.80%	99.20%	99.20%
ADA Increase	7,096	1.58%	7,253	2.21%	7,438	2.55%	7,575	1.84%	7,690	1.52%	7,725	0.45%	7,742	0.23%	7,835	1.20%	7,869	0.43%	7,774	-1.22%	-1.22%
P-2 to April	110	7.161	157	7.161	185	7.161	137	7.161	115	7.161	35	18	7.161	93	7.161	34	7.161	(96)	7.161	7.161	7.161
	96.4%		95.9%		95.7%		95.1%		95.8%		95.4%		95.9%	96.4%		96.5%		96.3%			

Liberty Union High School District

Elementary School District Enrollment (CBEDS)

										Actuals	Projected	
	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	
BRENTWOOD	1.28%	0.87%	0.14%	0.19%	0.78%	1.02%	2.26%	3.51%	2.80%	1.62%	1.41%	
Adams Middle 6-7	680	696	682	693	735	799	757	729	766	729	739	-37.00
Adams Middle 8	402	334	363	353	371	368	406	442	363	420	426	57.00
Brentwood K-5	761	707	744	642	594	621	669	712	764	805	816	41.00
Edna Hill Middle 6-7	581	579	595	590	605	621	661	652	638	623	632	-15.00
Edna Hill Middle 8	284	315	292	303	293	316	327	358	338	332	337	-6.00
Garin K-5	826	806	795	630	643	591	603	607	653	731	741	78.00
Loma Vista K-5	666	642	639	647	621	668	666	634	613	617	626	4.00
Marsh Creek K-5	732	696	691	649	693	673	681	678	732	765	776	33.00
Mary Casey Black K-5				450	551	606	628	669	722	695	705	-27.00
Pioneer K-5	906	917	921	869	879	880	894	901	876	892	905	16.00
Paul Krey K-5	915	924	933	930	893	871	874	873	859	825	837	-34.00
Ron Nunn K-5	585	631	624	586	546	532	553	608	650	660	669	10.00
Bristow Middle 6-7	706	732	746	741	745	781	784	755	796	774	785	-22.00
Bristow Middle 8	331	352	395	380	377	384	388	410	397	408	414	11.00
Non-Public School 8	16	5	3	4	4	11	1	3	10	7	7	-3.00
Total Brentwood	8,391	8,336	8,423	8,467	8,550	8,722	8,892	9,031	9,177	9,283	9,414	106
Percent Growth	0.93%	-0.66%	1.04%	0.52%	1.51%	3.01%	4.00%	1.59%	1.64%	1.17%	1.42%	
BYRON	1.45%	0.60%	-0.50%	-0.09%	-1.78%	-2.37%	0.63%	-0.22%	-1.58%	-3.90%	-4.92%	
Discovery Bay K-5	509	509	494	498	496	501	489	469	418	416	396	-2.00
Excelsior Middle 6-7	421	404	405	381	373	388	392	373	387	339	322	-48.00
Excelsior Middle 8	174	202	221	195	198	185	198	207	182	189	180	7.00
Timber Point K-5	584	562	567	543	540	563	521	537	488	484	460	-4.00
Byron Intermediate 5-6	0	0	0	0	0	0	0	0	0	0	0	0.00
Non-Public School	2	0	0	0	0	0	0	0	0	1	0	1.00
Total Byron	1,690	1,677	1,687	1,617	1,607	1,637	1,600	1,586	1,475	1,429	1,358	(46)
Percent Growth	-0.24%	-0.77%	0.60%	-4.15%	-0.59%	1.86%	-2.30%	-0.86%	-6.94%	-2.90%	-4.83%	
KNIGHTSEN	-2.40%	-1.91%	-2.54%	-0.94%	0.85%	6.36%	5.61%	5.10%	5.92%	4.02%	0.73%	
Knightsen Elementary K-7	420	418	429	428	468	480	351	342	288	296	298	8.00
Knightsen Elementary 8	61	55	43	53	64	54	60	54	76	23	23	-53.00
Old River Elementary K-6	0	0	0	0	0	0	175	201	268	261	263	-7.00
Old River Elementary 8	0	0	0	0	0	0	0	0	0	25	25	25.00
Non-Public Schools	0	0	0	0	0	0	0	0	0	0	0	0.00
Total Knightsen	481	473	472	481	532	534	586	597	632	605	609	(27)
Percent Growth	-3.41%	-1.66%	-0.21%	1.91%	10.81%	0.42%	9.77%	2.06%	5.97%	-4.52%	0.69%	
OAKLEY	0.33%	0.19%	-0.12%	1.16%	2.28%	2.12%	1.43%	0.71%	1.89%	2.51%	0.00%	
Almond Grove K-5					310	381	449	493	514	541	541	27.00
Delta Vista 6-7	580	526	533	521	526	517	506	586	609	583	583	-26.00
Delta Vista 8	322	286	292	259	269	272	264	267	295	320	320	25.00
Gehring K-5	680	726	743	813	718	765	783	805	786	757	757	-29.00
Iron House K-5	568	618	674	755	686	729	737	727	807	504	504	-303.00
Laurel K-5	705	682	657	647	576	519	462	475	488	447	447	-41.00
O'Hara Park Middle 6-7	507	563	586	576	541	588	607	561	530	531	531	1.00
O'Hara Park Middle 8	255	260	267	299	327	276	267	311	283	258	258	-25.00
Oakley K-5	514	495	466	487	461	435	409	448	418	390	390	-28.00
Summer Lake K-5	0	0	0	0	0	0	0	0	0	346	346	346.00
Vintage Parkway K-5	498	495	522	509	527	523	529	523	534	512	512	-22.00
Non-Public Schools	8	5	5	5	5	3	2	1	3	5	5	2.00
Total Oakley	4,637	4,656	4,745	4,871	4,946	5,008	5,015	5,197	5,267	5,194	5,194	(73)
Percent Growth	-0.64%	0.41%	1.91%	2.66%	1.58%	1.27%	0.14%	3.63%	1.40%	-1.40%	0.00%	
Total Enroll - all Grades	15,199	15,142	15,327	15,436	15,635	15,901	16,093	16,411	16,551	16,511	16,575	(40)
Percent Growth	0.17%	-0.38%	1.22%	0.71%	1.29%	1.70%	1.21%	1.98%	0.85%	-0.24%	0.39%	
8th GRADERS	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	
Total Enroll - 8th Grade	1,829	1,804	1,873	1,842	1,899	1,855	1,910	2,049	1,934	1,975	1,982	41.00
Percent Growth	2.81%	-1.37%	3.82%	-1.66%	3.09%	-2.32%	2.96%	7.28%	-5.61%	2.12%	0.37%	
9th Graders at LHS	537	565	645	647	642	639	696	702	738	749	721	11.00
percent of total PY 8th Graders	30.19%	30.89%	35.75%	34.54%	34.85%	33.65%	37.52%	36.75%	36.02%	36.76%	36.51%	
9th Graders at FHS	686	680	638	683	679	739	654	657	681	654	671	-27.00
percent of total PY 8th Graders	38.56%	37.18%	35.37%	36.47%	36.86%	38.92%	35.26%	34.40%	33.24%	34.30%	33.98%	
9th Graders at HHS	619	631	634	671	659	673	641	687	740	623	709	-117.00
percent of total PY 8th Graders	34.79%	34.50%	35.14%	35.82%	35.78%	35.44%	34.56%	35.97%	36.12%	35.55%	35.88%	
Total 9th Graders	1,842	1,876	1,917	2,001	1,980	2,051	1,991	2,046	2,159	2,026	2,101	-133.00
Cohort Increase	103.5%	102.6%	106.3%	106.8%	107.5%	108.0%	107.3%	107.1%	105.4%	104.8%	106.4%	
change in 9th over PY	-1.00	34.00	41.00	84.00	-21.00	71.00	-60.00	55.00	113.00	-133.00	74.71	
8th of PY to 9th of CY	63.00	47.00	113.00	128.00	138.00	152.00	136.00	136.00	110.00	92.00	125.71	

Liberty Union High School District

Site Allocations

	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%
	14/15	15/16	16/17	17/18	18/19	19/20	20/21
LIBERTY	144.53	152.82	152.00	151.79	150.72	149.99	139.98
Allocation per CBEDS	118.95	127.00	127.00	127.00	127.00	127.00	117.00
CBEDS (Estimate)	2,432	2,473	2,448	2,557	2,601	2,707	2,742
Initial Site Allocation	352,276	377,071	373,896	387,739	393,327	406,789	383,814
CBEDS (Actual)	2,462	2,440	2,520	2,541	2,656	2,740	2,742
Adjustment	3,568	(4,191)	9,144	(2,032)	6,985	4,191	0
Final Site Allocation	355,845	372,880	383,040	385,707	400,312	410,980	383,814
Prior Year Carry-Over	0	0	0	0	0	0	0
Total LHS	355,845	372,880	383,040	385,707	400,312	410,980	383,814
FREEDOM	143.65	151.01	150.84	151.18	151.33	151.75	142.20
Allocation per CBEDS	118.95	127.00	127.00	127.00	127.00	127.00	117.00
CBEDS (Estimate)	2,538	2,594	2,684	2,661	2,605	2,517	2,500
Initial Site Allocation	364,885	392,438	403,868	400,947	393,835	382,659	355,500
CBEDS (Actual)	2,550	2,624	2,643	2,605	2,589	2,545	2,500
Adjustment	1,427	3,810	(5,207)	(7,112)	(2,032)	3,556	0
Final Site Allocation	366,312	396,248	398,661	393,835	391,803	386,215	355,500
Prior Year Carry-Over	0	0	0	0	0	0	0
Total FHS	366,312	396,248	398,661	393,835	391,803	386,215	355,500
HERITAGE	144.13	151.60	152.21	151.32	151.33	151.28	141.43
Allocation per CBEDS	118.95	127.00	127.00	127.00	127.00	127.00	117.00
CBEDS (Estimate)	2,475	2,538	2,581	2,508	2,590	2,644	2,579
Initial Site Allocation	357,391	385,326	390,787	381,516	391,930	398,788	364,743
CBEDS (Actual)	2,502	2,561	2,499	2,590	2,589	2,595	2,579
Adjustment	3,212	2,921	(10,414)	10,414	(127)	(6,223)	0
Final Site Allocation	360,602	388,247	380,373	391,930	391,803	392,565	364,743
Prior Year Carry-Over	0	0	0	0	0	0	0
Total HHS	360,602	388,247	380,373	391,930	391,803	392,565	364,743
LA PALOMA	177.96	186.86	196.20	206.01	216.31	227.13	228.49
Allocation per CBEDS	177.96	186.86	196.20	206.01	216.31	227.13	228.49
CBEDS (Estimate)	183	167	151	162	182	164	150
Initial Site Allocation	32,567	31,206	29,627	33,374	39,369	37,249	34,273
CBEDS (Actual)	167	158	168	188	169	143	150
Adjustment	(2,847)	(1,682)	3,335	5,356	(2,812)	(4,770)	0
Final Site Allocation	29,720	29,524	32,962	38,731	36,557	32,480	34,273
Prior Year Carry-Over	0	0	0	0	0	0	0
Total LAP	29,720	29,524	32,962	38,731	36,557	32,480	34,273
INDEPENDENCE	93.10	97.76	102.65	107.78	113.17	118.83	114.77
Allocation per CBEDS	93.10	97.76	102.65	107.78	113.17	118.83	114.77
CBEDS (Estimate)*	382	331	334	357	266	300	260
Initial Site Allocation	35,566	32,358	34,284	38,477	30,103	35,648	29,840
CBEDS (Actual)	334	330	351	311	302	257	260
Adjustment	(4,469)	(98)	1,745	(4,958)	4,074	(5,110)	0
Final Site Allocation	31,097	32,260	36,029	33,519	34,177	30,538	29,840
Prior Year Carry-Over	0	0	0	0	0	0	0
Total IHS	31,097	32,260	36,029	33,519	34,177	30,538	29,840
	8,015	8,113	8,181	8,235	8,305	8,280	8,231
Total Site Allocations	1,143,575	1,219,159	1,231,065	1,243,722	1,254,652	1,252,778	1,168,170
	2.1%	6.6%	1.0%	1.0%	1.9%	1.8%	-6.1%

Additional allocation for each comprehensive site at \$42,000 for Athletics plus \$21,000 for lab fees
 Total District wide allocation of \$126,000 for Athletics and \$63,000 for Lab Fees

*Independence includes GATEWAY enrollment as of 2016-17

Liberty Union High School District

Personnel (FTE by Resource)

	17/18	18/19	19/20	20/21
0000 Unrestricted Resource				
Certificated (inc Lib/Couns)	189.300 (6.28)	176.630 (12.67)	179.450 2.82	203.440 23.99
Classified	114.813 (1.49)	114.000 (0.81)	114.813 0.81	110.750 (4.06)
Management	25.711 (0.14)	24.450 (1.26)	24.450 0.00	24.450 0.00
Total	** 329.824 (7.91)	** 315.080 (14.74)	** 318.713 3.63	** 338.640 19.93
0787 LCFF Supplemental				
Certificated	16.010 3.71	18.160 2.15	19.670 1.51	19.880 0.21
Classified	8.250 0.50	8.250 0.00	8.250 0.00	8.250 0.00
Management	1.329 1.13	0.600 (0.73)	1.600 1.00	2.100 0.50
Total	25.589 5.34	27.010 1.42	29.520 2.51	30.230 0.71
1400 Education Protection	11.0%	11.0%	11.0%	11.0%
Certificated	100.660 (1.53)	112.660 12.00	114.490 1.83	87.090 (27.40)
Classified	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Management	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Total	100.660 (1.53)	112.660 12.00	114.490 1.83	87.090 (27.40)
0022 Continuation Education	11.0%	11.0%	11.0%	11.0%
Certificated	10.000 0.00	10.000 0.00	10.000 0.00	10.000 0.00
Classified	4.000 0.25	4.000 0.00	4.000 0.00	2.875 (1.13)
Management	1.110 (0.19)	0.900 (0.21)	0.900 0.00	0.900 0.00
Total	15.110 0.06	14.900 (0.21)	14.900 0.00	13.775 (1.13)
3010 ESEA Title I				
Certificated	1.000 0.00	0.170 (0.83)	0.170 0.00	0.170 0.00
Classified	1.750 1.00	1.750 0.00	1.750 0.00	1.750 0.00
Management	0.100 0.10	0.100 0.00	0.100 0.00	0.100 0.00
Total	2.850 1.10	2.020 (0.83)	2.020 0.00	2.020 0.00
4035 Title II				
Certificated	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Classified	0.500 0.00	0.500 0.00	0.500 0.00	0.500 0.00
Management	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Total	0.500 0.00	0.500 0.00	0.500 0.00	0.500 0.00
4203 Title III				
Certificated	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Classified	0.781 0.00	0.750 (0.03)	0.750 0.00	0.750 0.00
Management	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Total	0.781 0.00	0.750 0.00	0.750 0.00	0.750 0.00
1100 Lottery				
Certificated	0.000 0.00	1.530 1.53	0.000 (1.53)	0.000 0.00
Classified	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Management	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Total	0.000 0.00	1.530 0.00	0.000 0.00	0.000 0.00
6264 Educator Effectiveness				
Certificated	1.360 1.36	0.000 (1.36)	0.000 0.00	0.000 0.00
Classified	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Management	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Total	1.360 0.00	0.000 0.00	0.000 0.00	0.000 0.00

Liberty Union High School District

Personnel (FTE by Resource)

	17/18		18/19		19/20		20/21	
6500								
6512 Special Education								
Certificated (inc Psychs)	55.000	1.41	54.500	(0.50)	57.500	3.00	59.000	1.50
Classified	61.470	5.90	72.407	10.94	75.751	3.34	85.189	9.44
Management	3.000	0.00	4.000	1.00	4.500	0.50	3.000	(1.50)
Total	119.470	7.31	130.907	11.44	137.751	6.84	147.189	9.44
7338 College Readiness								
Certificated	0.000	0.00	0.340	0.34	0.000	(0.34)	0.000	0.00
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.100	0.10	0.500	0.40	0.000	(0.50)	0.000	0.00
Total	0.100	0.10	0.840	0.74	0.000	(0.84)	0.000	0.00
7510 Low Performing								
Certificated	0.000	0.00	0.000	0.00	1.530	1.53	1.530	0.00
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Total	0.000	0.00	0.000	0.00	1.530	1.53	1.530	0.00
8150 Routine Repair & Maint								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	8.500	0.00	8.500	0.00	8.500	0.00	9.000	0.50
Management	1.000	0.00	1.000	0.00	1.000	0.00	1.000	0.00
Total	9.500	0.00	9.500	0.00	9.500	0.00	10.000	0.00
6387								
6388 CTEIG/K12SWP								
Certificated	17.010	1.45	17.030	0.02	16.370	(0.66)	17.210	0.84
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Total	17.010	1.45	17.030	0.02	16.370	(0.66)	17.210	0.84
Certificated (inc psychs)	390.340	0.12	389.490	(0.85)	399.180	9.69	398.320	(0.86)
Classified	200.064	5.16	210.157	10.09	214.314	4.18	219.064	4.75
Management	32.350	1.00	31.550	(0.80)	32.550	1.00	31.550	(1.00)
Total General Fund	622.753	7.28	631.197	8.44	646.044	14.85	648.934	2.89
	7.72%		7.72%		7.72%		7.72%	
Enrollment in Jan (less SE, LAP, IS)								
Certificated (less LAP, SE, IS, Lib, Couns)	371.97	-	372.12	-	382.81	-	381.11	-
	4.13%		4.13%		4.13%		4.13%	
ADULT ED FUND - 11								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	7.500	1.25	7.925	0.43	7.925	0.00	7.175	(0.75)
Management	1.450	0.00	1.450	0.00	1.450	0.00	1.450	0.00
Total Adult Education Fund	8.950	0.00	9.375	0.00	9.375	0.00	8.625	0.00
CAFETERIA FUND - 13								
Liberty High School	5.750	0.25	5.250	(0.50)	5.250	0.00	5.250	0.00
Freedom High School	4.813	(0.31)	5.156	0.34	5.156	0.00	4.719	(0.44)
Heritage High School	4.375	(0.25)	4.250	(0.13)	4.250	0.00	4.438	0.19
Management	1.000	0.00	1.000	0.00	1.000	0.00	1.000	0.00
Total Cafeteria Fund	15.938	(1.19)	15.656	(1.19)	15.656	(1.19)	15.406	(1.19)
TRANSPORTATION - 63								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	26.563	1.37	27.969	1.37	27.969	1.37	28.407	1.37
Management	2.000	0.00	2.000	0.00	2.000	0.00	2.000	0.00
Total	28.563	1.37	29.969	1.37	29.969	1.37	30.407	1.37
	676.20		687.73		701.04		703.37	

Capital Leases & Long Term Liabilities

CAPITAL LEASES: (note 7 of Financial Statements)

La Paloma, Final Phase of Heritage High, Cisco Technology Upgrade

Year Ended June 30	Payment
2020	1,776,204
2021	1,776,204
2022	1,776,204
2023-2027	645,263
2028-2032	2,300,452
2029-2033	920,182
Total Payments	9,194,509
Interest	(1,417,405)
Present Value	<u>7,777,104</u>

LONG-TERM LIABILITIES: (note 10 of Financial Statements)

	Balances 7/1/19	Additions	Deductions	Balances 6/30/20	Due w/in 1 yr
Compensated Absences	325,629	0	0	325,629	325,629
Genl Obligation Bonds	94,780,000	0	5,505,000	89,275,000	5,505,000
Bond Premium	4,941,104	0	281,255	4,659,849	281,254
Capital Leases	8,083,581	0	1,517,881	6,565,700	1,517,881
Other Post Emp Benefits	12,949,794	0	0	12,949,794	
Net Pension Liability	84,921,673	0	0	84,921,673	
TOTAL	206,001,781	0	7,304,136	198,697,645	7,629,764

LIBERTY UNION HIGH SCHOOL DISTRICT
CAPITAL LEASES LONG TERM LIABILITY DETAIL

	Fund 25	Fund 01 duo 932	Fund 01 duo 610	Totals
	KNN	La Paloma	Cisco Technology Upgrade	
<u>Asset Cost</u>				
<u>Amount Financed</u>				
<u>Total Payments</u>				
2020/21	370,346	463,317	945,768	1,779,431
2021/22	370,346	463,317	945,766	1,779,429
2022/23	370,346	463,317		833,663
2023/24	0	463,317		463,317
2024/25	0	463,317		463,317
2025/26	0	463,317		463,317
2026/27	0	463,317		463,317
2027/28	0	463,317		463,317
2028/29	0	463,317		463,317
2029/30	0	463,317		463,317
Pyr Pymts	4,439,620	3,882,221	5,884,357	14,206,198
Fut Pymts	1,111,038	4,633,174	1,891,534	7,635,745
Total	5,550,658	8,515,395	7,775,891	21,841,944
<u>Principal Payments</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Interest Payments</u>	1,550,658	2,495,397	718,463	4,764,518
<u>Total Payments</u>	5,550,658	8,515,397	7,775,891	21,841,946

*Previously paid from Fund 35 - moved to general fund in 2019-20.

2020-21 Debt Service Payments

OBJ	ACCOUNT	DESCRIPTION	2020-21	Bank
	Heritage			
7439	25-0000-0000-9100-000-0-000-7439	COP/DEBT SERVICE PMT	279,929.00	Capital One
7438	25-0000-0000-9100-000-0-000-7438	COPS INTEREST PAYMENT	90,417.00	Capital One
			<u>370,346.00</u>	
	LA PALOMA			
7439	35-7710-0000-9100-050-0-932-7439	LAP COP DEBT PAYMENT	0.00	Zion acct end # 9002
7438	35-7710-0000-9100-050-0-932-7438	LAP COP INTEREST PYMT	0.00	Zion acct end # 9002
7439	01-0000-0000-9100-050-0-932-7439	LAP COP DEBT PAYMENT	287,152.00	Zion acct end # 9002
7438	01-0000-0000-9100-050-0-932-7438	LAP COP INTEREST PYMT	176,165.00	Zion acct end # 9002
			<u>463,317.00</u>	
	District Wide Cisco Technology Upgrade			
7439	01-0000-0000-9100-000-0-620-7439	DEBT PAYMENT	831,445.00	Key Gov Finance
7438	01-0000-0000-9100-000-0-620-7438	INTEREST PAYMENT	114,323.00	Key Gov Finance
			<u>945,768.00</u>	

Liberty Union High School District

GO Bond Amortization

Date	Payments	Principal	Interest	Issued (Redeem)	Balance
Beginning					
00/01	22,302,278	20,345,000	1,957,278	19,360,000	31,780,000
01/02	1,673,675	330,000	1,343,675	22,357,658	53,807,658
02/03	3,237,939	1,220,000	2,017,939	567,375	53,155,033
03/04	3,511,958	1,390,000	2,121,958	18,195,716	69,960,749
04/05	4,251,958	1,565,000	2,686,958	1,395,501	69,791,250
05/06	4,574,364	1,915,000	2,659,364	356,875	68,233,125
06/07	4,485,456	1,901,219	2,584,237		66,331,906
07/08	4,558,486	2,130,186	2,428,300		64,201,720
08/09	4,715,222	2,412,715	2,302,507		61,789,005
09/10	4,603,397	1,791,997	2,811,400		59,997,008
10/11	6,046,850	3,316,986	2,729,864	3,149,978	59,830,000
11/12	5,422,265	2,700,000	2,722,265		57,130,000
12/13	5,249,415	2,650,000	2,599,415	(1,340,000)	53,140,000
GO Bond Refunding					
13/14	4,276,016	2,135,000	2,141,016		51,005,000
14/15	4,274,538	2,235,000	2,039,538		48,770,000
15/16	4,240,400	2,295,000	1,945,400		46,475,000
16/17	4,246,088	2,375,000	1,871,088		44,100,000
17/18	4,259,588	2,475,000	1,784,588	60,000,000	101,625,000
18/19	10,784,338	6,845,000	3,939,338		94,780,000
19/20	9,215,710	5,505,000	3,710,710		89,275,000
20/21	8,897,688	5,400,000	3,497,688		83,875,000
21/22	6,274,063	2,955,000	3,319,063		80,920,000
22/23	6,406,963	3,230,000	3,176,963		77,690,000
23/24	6,484,388	3,460,000	3,024,388		74,230,000
2020-2029	33,500,144	20,760,000	12,740,144		53,470,000
2030-2034	20,735,150	11,975,000	8,760,150		41,495,000
2035-2039	16,838,263	9,550,000	7,288,263		31,945,000
2040-2044	19,877,500	14,875,000	5,002,500		17,070,000
2045-2049	18,500,600	17,070,000	1,430,600		0
TOTALS	178,811,436	113,140,000	65,671,436		

Bond	Debt Service 6/30/2018
Liberty Union 2001	3,184,874
Liberty Union 1988	1,503,548
Liberty Union 1994	3,595,347
Liberty Union 2016	60,000,000

Liberty Union High School District

Assessed Valuation

Year	Assessed Valuation	Percent Change	Tax Rate per \$100	Bonding Capacity	Outstanding Debt	Net Capacity
87/88	1,569,948,993		0.0000	19,624,362		
88/89	1,723,563,519	9.78%	0.0280	21,544,544	5,000,000	23.2%
89/90	1,894,248,052	9.90%	0.0260	23,678,101	4,930,000	20.8%
90/91	2,072,613,389	9.42%	0.0500	25,907,667	4,860,000	18.8%
91/92	2,615,633,260	26.20%	0.0450	32,695,416	4,775,000	14.6%
92/93	2,798,488,606	6.99%	0.0351	34,981,108	10,890,000	31.1%
93/94	2,945,548,033	5.25%	0.0298	36,819,350	10,375,000	28.2%
94/95	3,032,708,087	2.96%	0.0560	37,908,851	22,080,000	58.2%
95/96	3,125,583,945	3.06%	0.0789	39,069,799	34,775,000	89.0%
96/97	3,253,423,602	4.09%	0.0757	40,667,795	34,455,000	84.7%
97/98	3,391,977,561	4.26%	0.0766	42,399,720	34,050,000	80.3%
98/99	3,614,704,315	6.57%	0.0757	45,183,804	33,495,000	74.1%
99/00	4,107,986,191	13.65%	0.0697	51,349,827	32,765,000	63.8%
00/01	4,656,342,650	13.35%	0.0630	58,204,283	31,780,000	54.6%
01/02	5,436,357,809	16.75%	0.0372	67,954,473	53,807,658	79.2%
02/03	6,413,134,539	17.97%	0.0425	80,164,182	53,155,033	66.3%
03/04	7,559,426,837	17.87%	0.0350	94,492,835	69,960,749	74.0%
04/05	9,044,303,689	19.64%	0.0489	113,053,796	69,791,250	61.7%
05/06	10,940,993,445	20.97%	0.0379	136,762,418	68,233,125	49.9%
06/07	13,622,663,763	23.51%	0.0331	170,283,297	66,331,906	39.0%
07/08	15,621,462,306	12.67%	0.0276	195,268,279	64,201,720	32.9%
08/09	14,519,508,882	-10.05%	0.0289	181,493,861	61,789,005	34.0%
09/10	11,863,043,097	-22.30%	0.0376	148,288,039	59,997,008	40.5%
10/11	11,413,507,825	-3.79%	0.0390	142,668,848	59,830,000	41.9%
11/12	10,895,556,004	-4.54%	0.0386	136,194,450	57,130,000	41.9%
12/13	10,891,696,790	-0.04%	0.0350	136,146,210	53,140,000	39.0%
13/14	11,741,822,329	7.81%	0.0350	146,772,779	51,005,000	34.8%
14/15	13,730,666,334	16.94%	0.0273	171,633,329	48,770,000	28.4%
15/16	15,062,649,337	9.70%	0.0237	188,283,117	46,475,000	24.7%
16/17	16,431,034,610	9.08%	0.0217	205,387,933	44,100,000	21.5%
17/18	17,732,009,987	7.92%	0.0450	221,650,125	101,625,000	45.8%
18/19	19,015,860,817	7.24%	0.0182	237,698,260	94,780,000	39.9%
19/20	20,411,230,743	7.34%	0.0178	255,140,384	89,275,000	35.0%

Assessed Valuation

Historical 4-Year Average 8.49%

Estimate based on Avg

14/15	12,738,218,951	16.91%	0.0273	159,227,737	48,770,000	30.6%
15/16	13,819,168,566	8.49%	0.0237	172,739,607	46,475,000	26.9%
16/17	14,991,846,238	8.49%	0.0217	187,398,078	44,100,000	23.5%
17/18	16,264,035,897	8.49%	0.0450	203,300,449	101,625,000	50.0%
18/19	17,644,182,008	8.49%	0.0182	220,552,275	94,780,000	43.0%
19/20	19,141,445,623	8.49%	0.0178	239,268,070	89,275,000	37.3%
20/21	20,765,765,189	8.49%	0.0178	259,572,065	94,780,000	36.5%

Bonding Capacity is 1.25% of Assessed Valuation. Financial Hardship is when OS debt exceeds 60% of AV.

Targeted Maximum Rate = \$57.50 per \$100,000 AV

Contra Costa County Tax Assessor = (925) 646-2225.

HHS 007-100-022-8	60.00 Acres	3,185,758
HHS 007-100-037	?? Acres	100
LHS 013-022-001-5	45.50 Acres	46
LHS 013-041-006-1	"	2,382
LHS 013-212-008	2.74 Acres	276,906
DO 013-030-002-3	3.80 Acres	2,630
FHS 034-050-001	47.97 Acres	
FHS 034-050-002	"	805,000
FHS 034-050-003-2	"	1,060,399
CEC 013-050-003-6	5.47 Acres	444,712
CEC 013-050-009-3	"	444,986
LAP 019-050-013-2	1.56 Acres	44,341
LAP 019-050-035-5	"	67,942
LAP 019-050-039	5.00 Acres	400,265
LAP 019-050-112	"	400,000
172.04 Total Acres		7,135,467

Fund Summary - 2020-21 Original Budget

Description	Fund 01	Fund 11	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35	Fund 40	Fund 51	Fund 63	Fund 73	Total
	General	Adult Ed	Cafeteria	Def Maint	Special Res	Bond	Cap Facil	Construct	Sp Rsv Prj	Bond Int	Enterprise	Scholar	All Funds
Beginning Balance	13,242,135	845,734	598,296	1,282,611	3,366,841	24,415,352	1,751,323	7,998	1,104	7,949,052	0	6,582	53,467,028
Revenues													
LCFF Revenue	75,502,129	0	0	1,108,847	0	0	0	0	0	0	0	0	76,610,976
Federal Sources	3,190,871	201,698	775,000	0	0	0	0	0	0	0	0	0	4,167,569
State Sources	9,394,304	1,104,378	57,000	0	0	0	0	0	0	0	0	0	10,555,682
Local Sources	4,453,400	413,605	574,400	0	15,026	1,000,000	1,600,000	0	0	127,801	3,852,309	0	12,036,541
Total Revenues	92,540,704	1,719,681	1,406,400	1,108,847	15,026	1,000,000	1,600,000	0	0	127,801	3,852,309	0	103,370,768
Expenditures													
Certificated Salaries	40,273,926	708,936	0	0	0	0	0	0	0	0	0	0	40,982,862
Classified Salaries	11,364,914	353,970	621,133	0	0	0	0	0	0	0	1,771,324	0	14,111,341
Employee Benefits	24,269,252	431,667	280,870	0	0	0	0	0	0	0	917,074	0	25,898,863
Books & Supplies	2,796,544	128,784	570,000	0	0	6,900	248,089	0	0	0	803,327	0	4,553,644
Services & Other	12,983,593	159,621	66,450	473,602	0	573,000	703,007	0	0	0	360,584	0	15,319,857
Capital Outlay	100,345	0	58,546	430,000	0	23,981,278	1,131,997	0	0	0	0	0	25,702,166
Other Outgo	3,639,085	48,000	40,000	0	0	0	415,346	0	0	0	0	0	4,142,431
Total Expenditures	95,427,659	1,830,978	1,636,999	903,602	0	24,561,178	2,498,439	0	0	0	3,852,309	0	130,711,164
Other Sources/Uses:													
Transfers In	1,800,000	0	0	0	0	0	0	0	0	0	0	0	1,800,000
(Transfers Out)/Adj	88,000	(300,000)	0	(500,000)	(1,000,000)	0	0	0	0	0	0	0	(712,000)
Total Other Sources/Uses	1,888,000	(300,000)	0	(500,000)	(1,000,000)	0	0	0	0	0	0	0	1,088,000
ENDING FUND BALANCE	12,243,180	434,437	367,697	987,856	2,381,867	854,174	852,884	7,998	1,104	8,075,853	0	6,582	27,214,632

Liberty Union High School District

General Fund - 01

		15/16	16/17	17/18	18/19	19/20 Estimated	20/21 Budget
Description		Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance - Unrestricted		6,875,549	7,755,834	8,811,822	7,250,441	6,755,499	7,611,589
Beginning Fund Balance - Restricted		3,239,347	5,073,401	5,266,981	4,903,729	5,482,391	5,630,546
BEGINNING FUND BALANCE - TOTAL		10,114,895	12,829,235	14,078,803	12,154,171	12,237,891	13,242,135
Revenues							
Revenue LCFF	8010	66,685,352	70,757,188	72,738,568	78,915,085	81,893,433	75,502,129
<i>percent increase</i>		13.99%	6.11%	-0.13%	1.87%	5.72%	-4.32%
Federal Sources	8100	2,101,405	2,174,268	2,183,944	2,346,365	3,149,296	3,190,871
State Sources	8300	10,859,729	8,843,141	8,163,410	12,317,116	7,368,261	9,394,304
Local Sources	8600	4,036,421	4,539,597	3,552,630	4,490,983	4,351,587	4,453,400
Total Revenues		83,682,907	86,314,193	86,638,552	98,069,549	96,762,577	92,540,704
<i>percent increase</i>		21.85%	3.14%	1.67%	5.37%	3.96%	-5.64%
Expenditures							
Certificated Salaries	1000	33,806,788	36,092,789	37,308,928	38,361,302	39,314,874	40,273,926
Classified Salaries	2000	9,121,085	9,713,797	10,088,879	10,520,928	11,204,429	11,364,914
Employee Benefits	3000	16,575,196	19,325,021	21,199,786	25,786,321	24,101,992	24,269,252
Books & Supplies	4000	4,449,289	5,074,469	4,708,238	4,220,212	2,990,571	2,796,544
Services & Other	5000	9,208,214	9,690,130	11,118,072	12,597,454	13,292,763	12,983,593
Capital Outlay	6000	1,434,023	1,271,233	783,885	411,081	494,619	100,345
Other Outgo	71-7299/74-7499	4,411,055	2,905,674	3,455,905	4,129,614	4,139,085	3,639,085
Direct Support/Indirect Costs	73-7399	(37,083)	(8,487)	(51,352)	(48,450)	(80,000)	(88,000)
Total Expenditures		78,968,567	84,064,625	88,612,341	95,978,462	95,458,333	95,339,659
<i>percent increase</i>		7.31%	6.45%	2.13%	4.01%	3.44%	-0.67%
Surplus (Deficit)		4,714,340	2,249,568	(1,973,789)	2,091,088	1,304,244	(2,798,955)
Other Sources/Uses							
Transfers In:							
From Other Funds		0	0	0	0	200,000	1,800,000
Total Transfers In		0	0	0	0	200,000	1,800,000
(Transfers Out):							
Adult Education Fund - 11							
Deferred Maintenance Fund - 14	7615						
To Other Funds	7612	(2,000,000)	(1,000,000)	(1,500,000)	(2,007,368)	(500,000)	0
Total Transfers Out		(2,000,000)	(1,000,000)	(1,500,000)	(2,007,368)	(500,000)	0
Net Other Sources/Uses		(2,000,000)	(1,000,000)	(1,500,000)	(2,007,368)	(300,000)	1,800,000
Change in Fund Balance		2,714,340	1,249,568	(3,473,789)	83,720	1,004,244	(998,955)
ENDING FUND BALANCE		12,829,235	14,078,803	10,605,014	12,237,891	13,242,134	12,243,180
Components of Ending Fund Balance							
Reserved Non-Expendable:							
Revolving Cash	7991	10,000	10,000	10,000	10,000	10,000	10,000
Restricted Balance	7921	4,078,563	5,266,981	4,088,538	5,482,391	5,630,545	5,638,256
Prepaid Expenses		0	0	0	0	0	0
Assigned or Locally Restricted		0	113,634	250,000	45,390	250,000	100,000
Reserved for Textbooks		1,300,000	517,335	1,400,000	0	0	0
Reserved for Technology		500,000	1,500,000	1,500,000	0	0	0
Reserved for Supplemental		29,177	1,000,000	0	1,002,575	250,000	200,000
Reserve for Economic Uncert (min 3%)	7910/9770	2,369,057	2,521,939	2,658,370	2,879,354	2,863,750	2,860,190
Reserve for Economic Uncert Board (2%)		1,579,371	1,681,293	1,772,247	1,919,569	1,909,167	1,906,793
Undesignated/Unappropriated	7990	2,963,066	1,467,621	(1,074,141)	898,611	2,328,673	1,527,941
<i>Undesignated Reserve Percent</i>		3.75%	1.75%	-1.21%	0.94%	2.44%	1.60%
ENDING FUND BALANCE		12,829,235	14,078,803	10,605,014	12,237,891	13,242,134	12,243,180

Liberty Union High School District						
Revenues - 8000						
Description	15/16	16/17	17/18	18/19	19/20	20/21
	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
Revenue Limit Sources 8000						
Revenue Limit/ LCFF UR 8011	26,420,166	27,423,503	27,930,734	29,301,156	30,709,721	24,318,416
Education Protection Acct (EPA) UR 8012	12,052,815	11,654,427	11,541,842	13,087,479	12,263,773	12,263,773
Revenue Limit - Prior Year UR 8019	41,231	1	0	5,677	0	0
HOX UR 8021	196,017	196,257	194,959	196,941	195,275	195,275
Timber Tax & Other Tax Subventio UR 8022	0	0	0	0	0	0
In Lieu Taxes UR 8029	1,134	1,170	1,170	0	0	0
Secured Taxes UR 8041	22,823,473	24,707,160	26,696,189	28,658,626	30,686,486	30,686,487
Unsecured Taxes UR 8042	749,201	766,723	802,165	840,506	898,798	898,798
Supplemental Taxes UR 8044	787,956	875,505	875,505	951,018	951,018	951,018
ERAF/SERAF UR 8045	2,717,393	3,511,839	3,439,015	4,059,176	4,213,004	4,213,004
Community Redevelopment Fund 8047	349,403	934,126	560,649	943,772	943,772	943,772
State Allocation Sub-Total (doesn't include Revenue Limit 8011,19)	66,138,790	70,070,711	72,042,228	78,044,351	80,861,847	74,470,543
Special Ed - Rev Limit (Unrestricted) UR 8091	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)
Special Ed - Rev Limit (Restricted) R 8091	0	0	0	0	0	0
Continuation Ed - Rev Limit (Unrestricted) UR 8091	0	0	0	0	0	0
Continuation Ed - Rev Limit (Restricted) R 8091	0	0	0	0	0	0
PERS Reduction UR 8092	0	0	0	0	0	0
Property Tax Transfers UR 8097	1,655,409	1,795,324	1,805,187	1,979,581	2,140,433	2,140,433
Total LCFF Revenue Sources	66,685,352	70,757,188	72,738,568	78,915,085	81,893,433	75,502,129
Federal Sources 8100	14.0%	6.1%	-0.1%	1.9%	5.7%	-4.3%
Special Education R 8181	1,264,424	1,269,310	1,256,796	1,443,698	1,456,761	1,472,888
Special Ed Disc Grants 8182						
Federal Sources 8200	2.1%	#REF!	-1.2%	3.6%	4.5%	2.0%
Special Ed Disc Grants R 8182	91,086	90,249	90,383	90,751	91,187	92,197
Title I R 3010	453,575	448,518	514,778	479,149	484,841	620,254
ARRA - QEIA - Jobs Bill R 8290	0	0	0	0	0	0
VEA Perkins (P=506) R 3550	114,006	109,450	99,184	102,024	115,441	115,441
Drug-Alcohol-Tobacco R 3710	0	0	0	0	0	0
Title II - Teacher Quality R 4035	69,412	65,988	109,733	141,086	140,934	164,199
Title V - Innov Strategy - IASA R 4110	0	0	0	0	0	0
Title III - LEP/Homeless Grant R 4203	49,129	61,894	57,146	46,434	53,998	48,099
Title III - Immigrant R 4201				624	14,687	21,465
ESSA R 5510				0	373,617	290,898
Medical/SPED R 5640	0	0	0	0	0	0
All Other U 8290	59,773	128,859	55,924	42,599	417,829	365,430
8200 Sub-Total	838,981	904,958	927,148	902,667	1,692,534	1,717,983
Total Federal Sources	2,101,405	2,174,268	2,183,944	2,346,365	3,149,295	3,190,871
State Sources 8300	7.8%	3.5%	10.4%	3.4%	38.8%	36.0%
Revenue Limit Core and Remedial 8311	0	0	0	0	0	0
EIA R 7090	0	0	0	0	0	0
Home to School Transportation RE R 7230	0	0	0	0	0	0
Home to School Transportation SE R 7240	0	0	0	0	0	0
8300 Sub-Total	0	0	0	0	0	0
Mandated Costs Reimbursement UR 8550	4,433,208	2,080,979	1,587,395	1,887,997	485,300	485,300
CELDT/Student Ident/cahsee UR 8590	0	0	0	0	0	0
Pupil Testing UR 8590	4,456	17,205	2,440	0	0	0
Class Size Reduction UR 8590	0	0	0	0	0	0
School Safety-0053 UR 8590	0	0	0	0	0	0
CAHSEE UR 8590	0	0	0	0	0	0
APPT/CASHEE/CELDT UR 8590	0	0	52,994	16,440	14,676	10,000

Revenues (continued)								
Description			15/16	16/17	17/18	18/19	19/20	20/21
			Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
Site Block Grant	UR	8590	0	0	0	0	0	0
Lottery - Unrestricted	UR	8560	1,200,291	1,178,727	1,150,530	1,354,731	967,158	1,000,000
8500 Sub-Total (Unrestricted)			5,637,955	3,276,911	2,793,359	3,259,168	1,467,134	1,495,300
CA Clean Energy Jobs Act	R	6230	739,969	424,618	411,166	0	0	0
Educator Effectiveness	R	6264	577,357	0	0	0	0	0
Lottery - Restricted	R	6300	416,087	391,834	300,000	574,470	300,000	225,000
PADA	R	6385	133,356	67,445	75,150	79,650	81,000	81,000
College Readines Grant	R	7338	0	377,499	0	0	0	0
CTE Incentive Grant (CTEIG)	R	6387	804,926	1,123,552	1,019,485	1,068,324	753,777	753,777
K12 Strong Workforce	R	6388	0	0	0	0	371,419	312,153
SPED Mental Health and Staff Dev	R	6512	462,958	470,535	478,588	492,225	509,811	515,448
Ag Incentive Grant	R	7010	5,626	5,602	7,307	6,999	9,035	9,035
Calif Partnership Academy - TLC	R	7220	96,433	61,207	74,970	75,600	77,670	77,670
CSIS / Wetlands Grant	R	7370	48,553	34,539	24,700	14,939	19,000	1,102
CSEA Prof Develop	R	7311	0	0	0	45,044	0	0
Low Performing Students	R	7510	0	0	0	351,651	0	0
COVID-19	R	7388	0	0	0	0	137,021	137,021
Other State Revenue (carryover)	R	8590	0	0	0	36,206	64,446	2,208,850
GASB 68 STRS Liability	R	7690	1,936,510	2,609,399	2,978,685	6,312,840	3,577,948	3,577,948
8500 Sub-Total (Restricted)			5,221,775	5,566,230	5,370,051	9,057,949	5,901,127	7,899,004
Total State Sources			10,859,730	8,843,141	8,163,410	12,317,116	7,368,261	9,394,304
Local Sources 8600			278.6%	-18.6%	21.0%	27.2%	-23.9%	-23.7%
Paid Transportation Fees/Admin	UR		88,436	92,460	109,360	137,627	110,000	70,000
General Fund Interest (LAIF)	UR		77,523	150,353	225,000	292,784	90,110	50,000
Other Local (includes WC)	UR		295,140	469,241	296,071	380,846	475,641	209,400
Leases and Rentals	UR		442,453	435,168	379,438	340,412	296,608	241,038
Donations (LaP, LHS, Ed Found, FHS, D	UR		0	0	0	0	0	0
BTSA	UR		117,492	91,842	142,370	0	0	0
TRAN Interest	UR		0	0	0	0	0	0
8600 Sub-Total (Unrestricted)			1,021,044	1,239,064	1,152,239	1,151,669	972,359	570,438
Paid Transportation Fees	R		0	0	0	0	0	0
Other Local Revenue	R		0	146,356	0	24,123	27,131	0
SIG/AT&T Boot /Laurence/Mural	R		37,852	0	0	0	0	0
Redev Pass Thru (Oakley, Brentwood)	R		461,191	750,441	280,635	770,933	625,367	625,367
ROP Contract	R		0	0	0	0	0	0
Special Ed Revenue	R		2,516,334	2,403,736	2,119,756	2,544,258	2,726,730	3,257,595
8600 Sub-Total (Restricted)			3,015,376	3,300,533	2,400,391	3,339,314	3,379,228	3,882,962
Total Local Sources			4,036,421	4,539,597	3,552,630	4,490,983	4,351,587	4,453,400
Total Revenues - Unrestricted			71,688,891	73,477,838	74,792,565	81,281,037	82,178,437	77,543,434
<i>percent change</i>			19.1%	2.5%	1.5%	0.8%	1.9%	-4.6%
Total Revenues - Restricted			11,994,016	12,836,354	11,845,987	16,788,512	14,573,717	14,997,270
<i>percent change</i>			41.7%	7.0%	2.9%	37.1%	19.1%	-10.7%
TOTAL REVENUES (8000-8999)			83,682,908	86,314,193	86,638,552	98,069,550	96,762,576	92,540,704
<i>percent change</i>			21.85%	3.14%	1.67%	5.37%	3.96%	-5.64%
Contributions to Restricted Programs:								
Continuation Ed	R	2200	0	0	0	0	0	0
Virtual Enterprise	R	9013	0	0	3,500	0	0	0
Title III - LEP	R	4203	3,601	0	0	0	0	0
ROP/CTEIG	R	6387-6388	239,736	707,858	899,603	988,944	1,088,815	1,224,709
Special Ed	R	6500	6,495,691	7,685,447	8,107,956	9,068,053	10,300,848	10,706,848
Transportation R/E	R	7230	0	0	0	0	0	0
Transportation S/E	R	7240	0	0	0	0	0	0
RR & Maintenance	R	8150	2,250,000	2,400,000	2,719,525	2,938,493	2,910,000	2,810,000
Total Contributions to Restricted Programs			8,989,028	10,793,305	11,730,584	12,995,490	14,299,663	14,741,557
<i>percent change</i>			42.9%	20.1%	-5.1%	6.0%	16.6%	13.4%

Liberty Union High School District

Certificated Salaries - 1000

Description	15/16 Actuals	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Estimated Actuals	20/21 Budget
Teachers 1100						
Teacher Salaries - Unrestricted	24,298,129	25,172,563	25,858,329	26,581,801	27,136,974	27,256,664
Teacher Salaries - Restricted	4,427,667	5,374,152	5,497,257	5,717,826	6,030,324	6,635,537
Total Teacher Salaries	28,725,796	30,546,715	31,355,586	32,299,627	33,167,298	33,892,201
<i>percent change</i>	8.0%	6.3%	-0.3%	0.3%	3.0%	4.9%
Pupil Support (Counselors, Lib, Psy) 1200						
Pupil Support Salaries	1,342,668	1,629,782	1,961,619	2,053,173	2,141,861	2,177,367
Pupil Support Salaries - Restricted	473,373	538,143	562,537	616,625	616,152	762,560
Total Certificated Pupil Support	1,816,040	2,167,925	2,524,156	2,669,798	2,758,013	2,939,927
<i>percent change</i>	0.5%	19.4%	5.7%	-2.1%	1.2%	10.1%
Supervisors and Administrators 1300						
Supervisors/Adm Salaries	2,981,421	3,028,520	3,073,003	3,012,640	2,985,461	3,063,684
Supervisors/Adm Salaries - Restricted	283,530	349,629	356,183	379,237	404,102	378,114
Total Supervisor/Admin Salaries	3,264,952	3,378,149	3,429,186	3,391,877	3,389,563	3,441,798
<i>percent change</i>	9.0%	3.5%	0.5%	-1.2%	-1.3%	1.5%
Other Certificated 1900						
Other Certificated	0	0	0	0	0	0
Other Certificated - Restricted	0	0	0	0	0	0
Total Other Certificated Salaries	0	0	0	0	0	0
<i>percent change</i>	#DIV/0!	#REF!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Certificated Salaries - Unrestricted	28,622,218	29,830,866	30,892,951	31,647,614	32,264,296	32,497,715
<i>percent change</i>	8.6%	4.2%	0.7%	-0.9%	1.0%	2.7%
Total Certificated Salaries - Restricted	5,184,570	6,261,923	6,415,977	6,713,688	7,050,578	7,776,211
<i>percent change</i>	2.9%	20.8%	-2.0%	4.3%	9.6%	15.8%
TOTAL CERTIFICATED SALARIES	33,806,788	36,092,789	37,308,928	38,361,302	39,314,874	40,273,926

Liberty Union High School District

Classified Salaries - 2000

Description	15/16 Actuals	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Estimated Actuals	20/21 Budget
Instructional Aides 2100						
Instructional Aides	365,986	366,418	362,927	382,127	405,519	412,744
Instructional Aides - Restricted	1,697,569	1,902,149	2,031,534	2,301,239	2,649,137	3,044,762
Total Instructional Aides	2,063,554	2,268,567	2,394,461	2,683,366	3,054,656	3,457,506
<i>percent change</i>	9.6%	9.9%	1.9%	8.3%	23.3%	28.8%
Classified Support 2200						
Support Salaries	1,730,992	1,806,758	1,897,337	1,895,518	1,833,913	1,892,460
Support Salaries - Restricted	292,830	345,333	412,764	405,729	599,989	627,802
Total Support Salaries	2,023,822	2,152,091	2,310,101	2,301,247	2,433,902	2,520,262
<i>percent change</i>	4.7%	6.3%	-2.8%	-3.0%	2.6%	9.5%
Supervisors and Administrators 2300						
Supervisors and Admin	343,364	344,852	338,376	364,543	355,518	365,022
Supervisors and Admin - Restricted	99,481	103,596	102,354	112,082	106,220	108,326
Total Supervisor/Admin Salaries	442,844	448,448	440,730	476,625	461,738	473,348
<i>percent change</i>	-7.5%	#REF!	0.3%	6.1%	2.8%	-0.7%
Clerical and Office 2400						
Clerical and Office	3,389,116	3,455,961	3,483,578	3,596,491	3,699,582	3,388,638
Clerical and Office - Restricted	81,232	133,165	140,571	160,981	152,841	156,555
Total Clerical/Office Salaries	3,470,348	3,589,126	3,624,149	3,757,472	3,852,423	3,545,193
<i>percent change</i>	15.2%	3.4%	-0.6%	1.6%	4.1%	-5.6%
Other Classified Salaries 2900						
Other Classified Salaries	821,246	875,241	858,034	873,997	934,827	968,907
Other Classified Salaries - Restricted	299,270	380,324	461,404	428,221	466,883	399,698
Total Other Classified Salaries	1,120,516	1,255,565	1,319,438	1,302,218	1,401,710	1,368,605
<i>percent change</i>	12.3%	12.1%	4.1%	-2.6%	4.8%	5.1%
Total Classified Salaries - Unrestricted	6,650,703	6,849,229	6,940,252	7,112,676	7,229,359	7,027,771
<i>percent change</i>	10.3%	3.0%	-1.0%	0.3%	2.0%	-1.2%
Total Classified Salaries - Restricted	2,470,382	2,864,568	3,148,627	3,408,252	3,975,070	4,337,143
<i>percent change</i>	8.6%	16.0%	2.6%	5.0%	22.4%	27.3%
TOTAL CLASSIFIED SALARIES	9,121,085	9,713,797	10,088,879	10,520,928	11,204,429	11,364,914

Liberty Union High School District

Benefits - 3000

Description		15/16	16/17	17/18	18/19	19/20	20/21
		Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
STRS 3100							
STRS	8.25%	3,006,067	3,604,802	4,274,894	4,920,928	5,225,988	5,201,476
STRS - Restricted		2,475,121	3,337,685	3,846,306	6,760,143	4,677,468	4,681,164
Total STRS		5,481,188	6,942,487	8,121,200	11,681,071	9,903,456	9,882,640
<i>STRS as a percent of Certificated Salaries</i>		16.2%	19.2%	21.8%	30.5%	25.2%	24.5%
PERS 3200							
PERS	9.306%	740,312	913,726	1,040,114	1,221,882	1,355,920	1,417,926
PERS - Restricted		321,030	444,683	527,751	1,229,947	842,785	962,938
Total PERS		1,061,342	1,358,409	1,567,865	2,451,829	2,198,705	2,380,864
<i>PERS as a percent of Classified Salaries</i>		11.64%	13.98%	15.54%	23.30%	19.62%	20.95%
FICA-Medicare 3300							
FICA-Medicare	6.20%	973,660	1,012,958	1,015,114	995,588	1,026,222	994,774
FICA-Medicare - Restricted	1.45%	292,002	347,445	357,524	379,352	432,559	457,837
Total FICA-Medicare		1,265,662	1,360,404	1,372,638	1,374,940	1,458,781	1,452,611
<i>SDI as a percent of Total Salaries</i>		2.95%	2.97%	2.90%	2.81%	2.89%	2.81%
Health & Welfare 3400							
Health & Welfare	8.9%	5,764,442	6,226,892	6,633,295	6,715,358	6,832,661	6,703,806
Health & Welfare - Restricted		1,448,424	1,797,599	1,964,665	2,005,355	2,223,034	2,441,339
Total Health & Welfare		7,212,866	8,024,491	8,597,960	8,720,713	9,055,695	9,145,145
<i>H & W as a percent of Total Salaries</i>		16.80%	17.52%	18.14%	17.84%	17.93%	17.71%
SUI 3500							
SUI	0.72%	17,058	17,923	24,340	18,954	19,746	20,327
SUI - Restricted		3,735	4,472	4,852	4,956	5,432	5,773
Total SUI		20,793	22,395	29,192	23,910	25,178	26,100
<i>SUI as a percent of Total Salaries</i>		0.05%	0.05%	0.06%	0.05%	0.05%	0.05%
Workers Comp 3600							
Workers Comp	Mod Rate	997,784	1,057,756	990,016	1,011,215	932,801	864,430
Workers Comp - Restricted	2.6415	221,285	265,058	257,158	263,493	259,271	247,739
Total Workers Comp		1,219,068	1,322,814	1,247,174	1,274,708	1,192,072	1,112,169
<i>Workers Comp as a percentage of Total Salaries</i>		2.84%	2.89%	2.63%	2.61%	2.36%	2.15%
Retiree Benefits 3700							
Retiree Benefits	31.8%	34,506	40,310	26,779	39,282	46,531	33,367
Retiree Benefits - Restricted		0	0	0	0	0	0
Total Retiree Benefits		34,506	40,310	26,779	39,282	46,531	33,367
PERS Reduction 3800							
PERS Reduction	-11.0%	0	0	0	0	0	0
PERS Reduction - Restricted		0	0	0	0	0	0
Total PERS Reduction		0	0	0	0	0	0
Other Benefits 3900							
Other Benefits	#DIV/0!	202,013	185,813	173,863	148,216	142,057	156,648
Other Benefits - Restricted		77,758	67,898	63,115	71,652	79,515	79,709
Total Other Emp Benefits		279,771	253,711	236,978	219,868	221,572	236,357
<i>percent change</i>		30.3%	-9.3%	-5.0%	-4.9%	-4.2%	7.5%
<i>Benefits as a Percent of Salaries</i>		38.6%	42.2%	44.7%	52.8%	47.7%	47.0%
Total Benefits - Unrestricted		11,735,840	13,060,180	14,178,415	15,071,423	15,581,926	15,392,754
<i>percent change</i>		15.5%	11.3%	1.5%	-2.9%	0.3%	2.1%
Total Benefits - Restricted		4,839,356	6,264,840	7,021,371	10,714,898	8,520,064	8,876,499
<i>percent change</i>		81.9%	29.5%	-2.1%	38.5%	10.2%	-17.2%
TOTAL BENEFITS		16,575,196	19,325,020	21,199,786	25,786,321	24,101,990	24,269,253
<i>percent change</i>		29.26%	16.59%	0.32%	10.85%	3.61%	-5.88%

Liberty Union High School District

Books & Supplies - 4000

Description	15/16 Actuals	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Estimated Actuals	20/21 Budget
Textbooks 4100						
Textbooks	697,856	1,473,815	1,272,025	1,414,370	549	549
Textbooks - Restricted	104,332	610,413	550,707	350,189	346,195	471,417
Total Textbooks	802,188	2,084,228	1,822,732	1,764,559	346,744	471,966
<i>percent change</i>	-36.8%	159.8%	-16.9%	-11.7%	-82.6%	-73.3%
Books Other than Textbooks 4200						
Other Books	9,470	18,332	18,227	20,854	22,750	21,696
Other Books - Restricted	0	0	0	0	0	0
Total Books Other than Textbooks	9,470	18,332	18,227	20,854	22,750	21,696
<i>percent change</i>	20.8%	93.6%	37.7%	37.7%	50.2%	4.0%
Instructional Supplies 4300						
Instructional Materials & Supplies	916,955	949,359	1,514,507	839,319	1,109,909	970,975
Instructional Materials & Supplies - Restricted	674,212	656,774	783,706	474,286	855,350	928,423
Materials & Supplies	1,591,166	1,606,133	2,298,213	1,313,605	1,965,259	1,899,398
<i>percent change</i>	7.3%	0.9%	30.0%	-35.1%	-2.9%	44.6%
Non-Capitalized Equipment 4400						
Non-Capitalized Equipment	1,619,182	1,256,746	413,206	878,860	226,661	81,909
Non-Capitalized Equipment - Restricted	427,283	109,029	155,860	242,335	429,157	321,575
Total Other Supplies	2,046,465	1,365,775	569,066	1,121,195	655,818	403,484
<i>percent change</i>	135.2%	-33.3%	-38.2%	13.4%	-33.7%	-64.0%
Total Books and Supplies - Unrestricted	3,243,463	3,698,252	3,217,965	3,153,403	1,359,869	1,075,129
<i>percent change</i>	81.1%	14.0%	-7.3%	-12.3%	-62.2%	-65.9%
Total Books and Supplies - Restricted	1,205,827	1,376,216	1,490,273	1,066,810	1,630,702	1,721,415
<i>percent change</i>	-34.4%	14.1%	4.6%	-25.4%	14.1%	61.4%
TOTAL BOOKS & SUPPLIES	4,449,289	5,074,469	4,708,238	4,220,213	2,990,571	2,796,544
<i>percent change</i>	22.58%	14.05%	-3.81%	-16.02%	-40.49%	-33.73%
ADA	7,582	7,582	7,582	7,582	7,582	7,582
\$/ADA	\$ 587	\$ 669	\$ 621	\$ 557	\$ 394	\$ 369

Liberty Union High School District

Services & Other Operating Expenses - 5000

Description	15/16 Actuals	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Estimated Actuals	20/21 Budget
Subagreements 5100						
Special Ed Subagreements > \$25,000	0	0	0	0	0	0
Total Travel & Conference 5200	444,822	401,804	392,556	549,699	556,253	556,253
Travel and Conferences	97,346	120,862	115,662	169,640	115,327	122,648
Travel and Conferences - Restricted	134,309	121,096	156,937	71,681	88,431	87,757
Total Travel & Conference	231,655	241,958	272,599	241,321	203,758	210,405
Dues & Memberships 5300	29.6%	4.4%	28.9%	-13.3%	-26.8%	-12.8%
Dues/Memberships	46,903	48,043	53,760	60,435	55,389	28,835
Dues/Memberships - Restricted	597	819	798	1,358	0	0
Total Dues & Memberships	47,500	48,862	54,558	61,793	55,389	28,835
Insurance 5400	3.5%	2.9%	6.3%	9.1%	-2.2%	-53.3%
Insurance	468,870	511,977	568,774	702,152	784,746	784,746
Insurance - Restricted	0	0	0	0	0	0
Total Insurance	468,870	511,977	568,774	702,152	784,746	784,746
Utilities 5500	13.7%	9.2%	0.0%	23.5%	38.0%	11.8%
Utilities	1,820,500	1,915,410	1,917,300	2,059,457	2,235,785	2,338,900
Utilities - Restricted	0	0	0	0	0	0
Total Utilities & Housekeeping Services	1,820,500	1,915,410	1,917,300	2,059,457	2,235,785	2,338,900
Rentals, Leases & Repairs 5600	-4.4%	5.2%	0.0%	7.4%	16.6%	13.6%
Rentals, Leases and Repairs	372,845	369,809	390,257	373,839	407,728	420,015
Rentals, Leases and Repairs - Restricted	73,920	77,608	63,750	61,630	255,626	212,713
Total Rentals, Leases & Repairs	446,765	447,417	454,007	435,469	663,354	632,728
Direct Costs for Interfund Services 5700	-6.7%	0.1%	-16.0%	-4.1%	46.0%	45.3%
Duplicating	(4,397)	(3,379)	(5,850)	(4,816)	(3,725)	(3,205)
Duplicating - Restricted	13,940	17,707	14,700	18,130	27,450	19,000
Total Direct Costs - Interfund	9,543	14,329	8,850	13,314	23,725	15,795
Professional/Consulting Services 5800	66.3%	50.2%	-24.4%	54.8%	175.9%	18.6%
Outside Services	3,034,947	2,957,007	3,312,854	3,474,788	3,530,940	3,516,256
Outside Services - Restricted	2,373,887	2,989,397	3,912,794	4,831,762	4,997,177	4,632,445
Total Professional Consulting	5,408,833	5,946,404	7,225,648	8,306,550	8,528,117	8,148,701
Communications 5900	18.6%	9.9%	21.4%	16.4%	19.5%	-1.9%
Communications	325,130	157,301	219,780	223,047	236,736	262,330
Communications - Restricted	4,598	4,667	4,000	4,652	4,900	4,900
Total Communications	329,728	161,968	223,780	227,699	241,636	267,230
Total Services & Other - Unrestricted	6,162,143	6,077,031	6,572,537	7,058,542	7,362,926	7,470,525
Total Services & Other - Restricted	3,046,073	3,613,099	4,545,535	5,538,912	5,929,837	5,513,068
TOTAL SERVICES & OTHER EXPENSES	9,208,215	9,690,130	11,118,072	12,597,454	13,292,763	12,983,593
<i>percent change</i>	13.25%	5.23%	12.73%	13.39%	19.65%	3.07%

Liberty Union High School District

Capital Outlay - 6000

Description	15/16 Actuals	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Estimated Actuals	20/21 Budget
Sites & Improvement of Sites 6100						
Sites & Improvement of Sites	0	0	0	0	0	0
Sites & Improvement of Sites - Restricted	0	0	0	0	0	0
Total Sites & Improvement of Sites	0	0	0	0	0	0
Buildings & Improvement of Buildings 6200	#DIV/0!	#REF!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Buildings & Improvement of Buildings	921,492	0	5,500	0	0	15,000
Buildings & Improvement of Buildings - Restricted	0	0	0	0	0	0
Total Buildings & Improvement of Buildings	921,492	0	5,500	0	0	15,000
Equipment 6400	-85.0%	-100.0%	-89.0%	-100.0%	-100.0%	#DIV/0!
Equipment	388,053	62,973	332,219	140,345	240,193	35,845
Equipment - Restricted	124,478	1,208,260	446,166	270,736	254,426	49,500
Total Equipment	512,531	1,271,233	778,385	411,081	494,619	85,345
	381.7%	148.0%	269.0%	24.8%	50.2%	-79.2%
Total Capital Outlay - Unrestricted	1,309,545	62,973	337,719	140,345	240,193	50,845
	-78.9%	-85.2%	81.6%	-63.0%	-36.7%	-63.8%
Total Capital Outlay - Restricted	124,478	1,208,260	446,166	270,736	254,426	49,500
	568.6%	870.7%	494.9%	#DIV/0!	#DIV/0!	-81.7%
TOTAL CAPITAL OUTLAY	1,434,023	1,271,233	783,885	411,081	494,619	100,345
	-77.00%	-11.35%	200.39%	8.35%	30.37%	-75.59%

Liberty Union High School District

Other Outgo - 7000

Description	15/16	16/17	17/18	18/19	19/20	20/21
	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
Other Outgo 7100						
State Special Schools	7,557	9,661	0	8,501	0	0
State Special Schools - Restricted	2,010,923	2,429,690	2,510,137	2,889,029	2,730,000	2,730,000
Total Other Outgo	2,018,480	2,439,351	2,510,137	2,897,530	2,730,000	2,730,000
7200						
Byron and COE Grants	0	0	0	0	0	0
Total	0	0	0	0	0	0
Direct Support/Indirect Costs 7300						
Indirect Costs	(72,536)	(42,166)	(96,316)	(97,558)	(111,775)	(131,116)
Indirect Costs - Restricted	35,452	33,680	44,964	49,108	31,775	43,116
Total Direct Support/Indirect Costs	(37,084)	(8,487)	(51,352)	(48,450)	(80,000)	(88,000)
7400						
COP	2,392,575	466,323	945,768	1,232,083	1,409,085	909,085
	0	0	2,510,137	0	0	0
Total	2,392,575	466,323	3,455,905	1,232,083	1,409,085	909,085
7600						
Transfers Out	0	0	1,500,000	1,500,000	(500,000)	0
	0	0	0	0		0
Transfers In	2,000,000	1,000,000	0	507,368	200,000	1,800,000
Total	2,000,000	1,000,000	1,500,000	2,007,368	(300,000)	1,800,000
Total Other Outgo - Unrestricted	2,327,596	433,818	849,452	1,143,026	1,297,310	777,969
Total Other Outgo - Restricted	2,046,375	2,463,370	2,555,101	2,938,137	2,761,775	2,773,116
TOTAL OTHER OUTGO	6,373,971	3,897,187	7,414,690	6,088,531	3,759,085	5,351,085
Total Expenditures - Unrestricted	60,051,508	60,012,350	62,989,291	65,327,029	65,335,879	64,292,708
Total Expenditures - Restricted	18,917,059	24,052,275	25,623,050	30,651,433	30,122,452	31,046,952
TOTAL EXPENDITURES (1000-7999)	78,968,567	84,064,625	88,612,341	95,978,462	95,458,331	95,339,660

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 20 Oak Street, Brentwood, CA 94513
Date: June 10, 2020

Place: Zoom link on LUHSD website
Date: June 10, 2020
Time: 07:00 PM

Adoption Date: June 10, 2020

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

Contact person for additional information on the budget reports:

Name: Liz Robbins
Title: CBO

Telephone: 925-634-2166 x2030
E-mail: robbinsl@lushd.net

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	June 17 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,869.19	7,869.19	7,869.19	7,842.10	7,842.00	7,869.19
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)	7,869.19	7,869.19	7,869.19	7,842.10	7,842.00	7,869.19
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	43.63	40.04	40.04	43.00	43.00	40.04
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)	43.63	40.04	40.04	43.00	43.00	40.04
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,912.82	7,909.23	7,909.23	7,885.10	7,885.00	7,909.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	79,753,000.00	2,140,433.00	81,893,433.00	73,361,696.00	2,140,433.00	75,502,129.00	-7.8%
2) Federal Revenue		8100-8299	0.00	3,149,295.67	3,149,295.67	0.00	3,190,871.00	3,190,871.00	1.3%
3) Other State Revenue		8300-8599	1,467,134.00	5,901,127.19	7,368,261.19	3,611,300.00	5,783,004.22	9,394,304.22	27.5%
4) Other Local Revenue		8600-8799	958,302.73	3,393,284.34	4,351,587.07	570,438.00	3,882,862.00	4,453,400.00	2.3%
5) TOTAL REVENUES			82,178,436.73	14,584,140.20	96,762,576.93	77,543,434.00	14,997,270.22	92,540,704.22	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,264,296.00	7,050,577.68	39,314,873.68	32,497,715.00	7,776,211.00	40,273,926.00	2.4%
2) Classified Salaries		2000-2999	7,229,359.00	3,975,070.31	11,204,429.31	7,027,771.00	4,337,143.00	11,364,914.00	1.4%
3) Employee Benefits		3000-3999	15,581,926.45	8,520,065.10	24,101,991.55	15,392,754.00	8,876,498.27	24,269,252.27	0.7%
4) Books and Supplies		4000-4999	1,359,869.07	1,630,701.77	2,990,570.84	1,075,128.65	1,721,415.26	2,796,543.91	-6.5%
5) Services and Other Operating Expenditures		5000-5999	7,362,925.26	5,929,837.98	13,292,763.24	7,468,374.62	5,515,218.41	12,983,593.03	-2.3%
6) Capital Outlay		6000-6999	240,193.00	254,426.00	494,619.00	50,845.00	49,500.00	100,345.00	-79.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,409,085.00	2,730,000.00	4,139,085.00	909,085.00	2,730,000.00	3,639,085.00	-12.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(111,775.00)	31,775.00	(80,000.00)	(131,116.00)	43,116.00	(88,000.00)	10.0%
9) TOTAL EXPENDITURES			65,335,878.78	30,122,453.84	95,458,332.62	64,290,557.27	31,049,101.94	95,339,659.21	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			16,842,557.95	(15,538,313.64)	1,304,244.31	13,252,876.73	(16,051,831.72)	(2,798,954.99)	-314.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	200,000.00	0.00	200,000.00	1,800,000.00	0.00	1,800,000.00	800.0%
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	(15,686,468.00)	15,686,468.00	0.00	(16,059,541.00)	16,059,541.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,986,468.00)	15,686,468.00	(300,000.00)	(14,259,541.00)	16,059,541.00	1,800,000.00	-700.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			856,089.95	148,154.36	1,004,244.31	(1,006,664.27)	7,709.28	(998,954.99)	-199.5%
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	7,611,589.06	5,630,545.77	13,242,134.83	8.2%
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	7,611,589.06	5,630,545.77	13,242,134.83	8.2%
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	7,611,589.06	5,630,545.77	13,242,134.83	8.2%
2) Ending Balance, June 30 (E + F1e)			7,611,589.06	5,630,545.77	13,242,134.83	6,604,924.79	5,638,255.05	12,243,179.84	-7.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,630,545.77	5,630,545.77	0.00	5,638,255.73	5,638,255.73	0.1%
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	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Reserved for Locally Restricted Program	0000	9780				100,000.00		100,000.00	
Reserved for Supplemental	0000	9780				200,000.00		200,000.00	
Reserved for Locally Restricted	0000	9780	100,000.00		100,000.00				
Reserved for Supplemental	0000	9780	200,000.00		200,000.00				
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	7,311,589.06	0.00	7,311,589.06	6,304,924.79	(0.68)	6,304,924.11	-13.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9890	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	30,709,721.00	0.00	30,709,721.00	24,318,416.00	0.00	24,318,416.00	-20.8%
Education Protection Account State Aid - Current Year		8012	12,263,773.00	0.00	12,263,773.00	12,263,773.00	0.00	12,263,773.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	195,275.00	0.00	195,275.00	195,275.00	0.00	195,275.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	30,686,486.00	0.00	30,686,486.00	30,686,487.00	0.00	30,686,487.00	0.0%
Unsecured Roll Taxes		8042	898,798.00	0.00	898,798.00	898,798.00	0.00	898,798.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	951,018.00	0.00	951,018.00	951,018.00	0.00	951,018.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,213,004.00	0.00	4,213,004.00	4,213,004.00	0.00	4,213,004.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	943,772.00	0.00	943,772.00	943,772.00	0.00	943,772.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			80,861,847.00	0.00	80,861,847.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,140,433.00	2,140,433.00	0.00	2,140,433.00	2,140,433.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			79,753,000.00	2,140,433.00	81,893,433.00	73,361,696.00	2,140,433.00	75,502,129.00	-7.8%
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		484,841.27	484,841.27		620,254.00	620,254.00	27.9%
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		140,934.15	140,934.15		164,199.00	164,199.00	16.5%
Title III, Part A, Immigrant Student Program	4201	8290		14,687.00	14,687.00		21,465.00	21,465.00	46.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		373,617.26	373,617.26		290,898.00	290,898.00	-22.1%
Other NCLB / Every Student Succeeds Act									
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	417,828.81	417,828.81	0.00	365,430.00	365,430.00	-12.5%
TOTAL, FEDERAL REVENUE			0.00	3,149,295.67	3,149,295.67	0.00	3,190,871.00	3,190,871.00	1.3%
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	0.0%
Mandated Costs Reimbursements		8550	485,300.00	0.00	485,300.00	485,300.00	0.00	485,300.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	967,158.00	300,000.00	1,267,158.00	1,000,000.00	225,000.00	1,225,000.00	-3.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		19,000.00	19,000.00		1,101.63	1,101.63	-94.2%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,676.00	4,828,350.47	4,843,026.47	2,126,000.00	4,803,125.59	6,929,125.59	43.1%
TOTAL, OTHER STATE REVENUE			1,467,134.00	5,901,127.19	7,368,261.19	3,611,300.00	5,783,004.22	9,394,304.22	27.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	625,367.00	625,367.00	0.00	625,367.00	625,367.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	296,608.00	0.00	296,608.00	241,038.00	0.00	241,038.00	-18.7%
Interest		8660	90,110.00	0.00	90,110.00	50,000.00	0.00	50,000.00	-44.5%
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	110,000.00	0.00	110,000.00	70,000.00	0.00	70,000.00	-36.4%
Interagency Services		8677	0.00	27,130.93	27,130.93	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	461,584.73	14,056.41	475,641.14	209,400.00	0.00	209,400.00	-56.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		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		2,726,730.00	2,726,730.00		3,257,595.00	3,257,595.00	19.5%
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			958,302.73	3,393,284.34	4,351,587.07	570,438.00	3,882,962.00	4,453,400.00	2.3%
TOTAL REVENUES			82,178,436.73	14,584,140.20	96,762,576.93	77,543,434.00	14,997,270.22	92,540,704.22	-4.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	27,136,974.00	6,030,323.68	33,167,297.68	27,256,664.00	6,635,537.00	33,892,201.00	2.2%
Certificated Pupil Support Salaries		1200	2,141,861.00	616,152.00	2,758,013.00	2,177,367.00	762,560.00	2,939,927.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,985,461.00	404,102.00	3,389,563.00	3,063,684.00	378,114.00	3,441,798.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,264,296.00	7,050,577.68	39,314,873.68	32,497,715.00	7,776,211.00	40,273,926.00	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	405,519.00	2,649,137.31	3,054,656.31	412,744.00	3,044,762.00	3,457,506.00	13.2%
Classified Support Salaries		2200	1,833,913.00	599,989.00	2,433,902.00	1,892,460.00	627,802.00	2,520,262.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	355,518.00	106,220.00	461,738.00	365,022.00	108,326.00	473,348.00	2.5%
Clerical, Technical and Office Salaries		2400	3,699,582.00	152,841.00	3,852,423.00	3,388,638.00	156,555.00	3,545,193.00	-8.0%
Other Classified Salaries		2900	934,827.00	466,883.00	1,401,710.00	968,907.00	399,698.00	1,368,605.00	-2.4%
TOTAL, CLASSIFIED SALARIES			7,229,359.00	3,975,070.31	11,204,429.31	7,027,771.00	4,337,143.00	11,364,914.00	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,225,988.45	4,677,468.09	9,903,456.54	5,201,476.00	4,681,164.00	9,882,640.00	-0.2%
PERS		3201-3202	1,355,920.00	842,785.00	2,198,705.00	1,417,926.00	962,937.66	2,380,863.66	8.3%
OASDI/Medicare/Alternative		3301-3302	1,026,222.00	432,559.94	1,458,781.94	994,774.00	457,837.00	1,452,611.00	-0.4%
Health and Welfare Benefits		3401-3402	6,832,661.00	2,223,034.10	9,055,695.10	6,703,806.00	2,441,338.71	9,145,144.71	1.0%
Unemployment Insurance		3501-3502	19,746.00	5,432.11	25,178.11	20,327.00	5,773.00	26,100.00	3.7%
Workers' Compensation		3601-3602	932,801.00	259,270.86	1,192,071.86	864,430.00	247,739.90	1,112,169.90	-6.7%
OPEB, Allocated		3701-3702	46,531.00	0.00	46,531.00	33,367.00	0.00	33,367.00	-28.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	142,057.00	79,515.00	221,572.00	156,648.00	79,708.00	236,356.00	6.7%
TOTAL, EMPLOYEE BENEFITS			15,581,926.45	8,520,065.10	24,101,991.55	15,392,754.00	8,876,498.27	24,269,252.27	0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	549.00	346,195.00	346,744.00	549.00	471,417.00	471,966.00	36.1%
Books and Other Reference Materials		4200	22,749.88	0.00	22,749.88	21,696.13	0.00	21,696.13	-4.6%
Materials and Supplies		4300	1,109,909.19	855,349.56	1,965,258.75	970,974.52	928,423.26	1,899,397.78	-3.4%
Noncapitalized Equipment		4400	226,661.00	429,157.21	655,818.21	81,909.00	321,575.00	403,484.00	-38.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,359,869.07	1,630,701.77	2,990,570.84	1,075,128.65	1,721,415.26	2,796,543.91	-6.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	556,253.00	556,253.00	0.00	556,253.00	556,253.00	0.0%
Travel and Conferences		5200	115,327.00	88,431.00	203,758.00	122,648.00	87,757.00	210,405.00	3.3%
Dues and Memberships		5300	55,388.40	0.50	55,388.90	28,835.00	0.00	28,835.00	-47.9%
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	2,235,785.00	0.00	2,235,785.00	2,338,900.00	0.00	2,338,900.00	4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	407,728.00	255,626.00	663,354.00	420,015.00	212,713.00	632,728.00	-4.6%
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	(1,575.00)	25,300.00	23,725.00	(3,205.00)	19,000.00	15,795.00	-33.4%
Professional/Consulting Services and Operating Expenditures		5800	3,530,939.86	4,997,177.48	8,528,117.34	3,516,255.62	4,632,445.41	8,148,701.03	-4.4%
Communications		5900	236,736.00	4,900.00	241,636.00	262,330.00	4,900.00	267,230.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,362,925.26	5,929,837.98	13,292,763.24	7,488,374.62	5,515,218.41	12,983,593.03	-2.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	240,193.00	254,426.00	494,619.00	35,845.00	49,500.00	85,345.00	-82.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			240,193.00	254,426.00	494,619.00	50,845.00	49,500.00	100,345.00	-79.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,730,000.00	2,730,000.00	0.00	2,730,000.00	2,730,000.00	0.0%
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	290,488.00	0.00	290,488.00	290,488.00	0.00	290,488.00	0.0%
Other Debt Service - Principal		7439	1,118,597.00	0.00	1,118,597.00	618,597.00	0.00	618,597.00	-44.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,409,085.00	2,730,000.00	4,139,085.00	909,085.00	2,730,000.00	3,639,085.00	-12.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,775.00)	31,775.00	0.00	(43,116.00)	43,116.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(80,000.00)	0.00	(80,000.00)	(88,000.00)	0.00	(88,000.00)	10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(111,775.00)	31,775.00	(80,000.00)	(131,116.00)	43,116.00	(88,000.00)	10.0%
TOTAL, EXPENDITURES			65,335,878.78	30,122,453.84	95,458,332.62	64,290,557.27	31,049,101.94	95,339,659.21	-0.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	200,000.00	0.00	200,000.00	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			200,000.00	0.00	200,000.00	1,800,000.00	0.00	1,800,000.00	800.0%
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	(15,686,468.00)	15,686,468.00	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			(15,686,468.00)	15,686,468.00	0.00	(16,059,541.00)	16,059,541.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,986,468.00)	15,686,468.00	(300,000.00)	(14,259,541.00)	16,059,541.00	1,800,000.00	-700.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	541,108.82	294,691.82
7311	Classified School Employee Professional Development Block Grant	34,350.00	0.00
7510	Low-Performing Students Block Grant	117,351.27	0.00
9010	Other Restricted Local	4,937,735.68	5,343,563.91
Total, Restricted Balance		5,630,545.77	5,638,255.73

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Contra Costa County Schools Insurance Group

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

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

Date of Meeting: Jun 10, 2020

For additional information on this certification, please contact:

Name: Liz Robbins
Title: CBO
Telephone: 925-634-2166 x2030
E-mail: robbinsl@luhsd.net

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH		13,209,530.56	5,346,961.58	33,652,280.78	31,377,713.94	28,636,158.99	25,446,579.73	22,257,000.47	21,999,980.60
B. RECEIPTS									
LCOFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		71,774.72	36,239,662.90	5,709,776.86	5,192,788.75	4,744,764.44	4,744,764.44	7,677,323.83	4,903,097.04
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		7,934,343.70	7,934,343.70	7,984,343.70	7,934,343.70	7,934,343.70	7,934,343.70	7,934,343.70	7,984,688.70
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(7,862,568.98)	28,305,319.20	(2,274,566.84)	(2,741,554.95)	(3,189,579.26)	(3,189,579.26)	(257,019.87)	(3,081,591.66)
F. ENDING CASH (A + E)		5,346,961.58	33,652,280.78	31,377,713.94	28,636,158.99	25,446,579.73	22,257,000.47	21,999,980.60	18,918,388.94
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	2020-21 Budget					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	18,918,388.94	17,146,374.23	14,310,854.23	11,909,394.08			
B. RECEIPTS								
LCFF/Revenue Limit Sources	8010-8019	4,535,438.53	2,998,823.70	2,998,823.00	4,770,060.78		36,582,189.00	36,582,189.00
Principal Apportionment	8020-8079						37,888,354.00	37,888,354.00
Property Taxes	8080-8099	343,862.00	650,000.00	740,198.55			1,031,586.00	1,031,586.00
Miscellaneous Funds	8100-8299	183,028.46		343,862.00			3,190,871.00	3,190,871.00
Federal Revenue	8300-8599	950,000.00	950,000.00	950,000.00	1,159,254.22		9,394,304.22	9,394,304.22
Other State Revenue	8600-8799	150,000.00	500,000.00	500,000.00	533,400.00		4,453,400.00	4,453,400.00
Other Local Revenue	8910-8929				1,800,000.00		1,800,000.00	1,800,000.00
Interfund Transfers In	8930-8979						0.00	0.00
All Other Financing Sources								
TOTAL RECEIPTS		6,162,328.99	5,098,823.70	5,532,883.55	8,262,715.00	0.00	94,340,704.22	94,340,704.22
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	3,356,160.50	3,356,160.50	3,356,160.50	3,356,160.50		40,273,926.00	40,273,926.00
Classified Salaries	2000-2999	947,076.17	947,076.17	947,076.17	947,076.13		11,364,914.00	11,364,914.00
Employee Benefits	3000-3999	2,022,439.33	2,022,439.33	2,022,439.33	2,022,419.64		24,269,252.27	24,269,252.27
Books and Supplies	4000-4999	231,908.95	231,908.95	231,908.95	245,545.46		2,796,543.91	2,796,543.91
Services	5000-5999	1,080,835.00	1,080,835.00	1,080,835.00	1,094,408.03		12,983,593.03	12,983,593.03
Capital Outlay	6000-6599						100,345.00	100,345.00
Other Outgo	7000-7499	295,923.75	295,923.75	295,923.75	295,923.75		3,551,085.00	3,551,085.00
Interfund Transfers Out	7600-7629						0.00	0.00
All Other Financing Uses	7630-7699						0.00	0.00
TOTAL DISBURSEMENTS		7,934,343.70	7,934,343.70	7,934,343.70	7,961,533.51	0.00	95,339,659.21	95,339,659.21
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199						0.00	0.00
Accounts Receivable	9200-9299						0.00	0.00
Due From Other Funds	9310						0.00	0.00
Stores	9320						0.00	0.00
Prepaid Expenditures	9330						0.00	0.00
Other Current Assets	9340						0.00	0.00
Deferred Outflows of Resources	9490			0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599						0.00	0.00
Due To Other Funds	9610						0.00	0.00
Current Loans	9640						0.00	0.00
Unearned Revenues	9650						0.00	0.00
Deferred Inflows of Resources	9690						0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing	9910						0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(1,772,014.71)	(2,835,520.00)	(2,401,460.15)	301,181.49	0.00	(998,954.99)	(998,954.99)
F. ENDING CASH (A + E)		17,146,374.23	14,310,854.23	11,909,394.08	12,210,575.57		12,210,575.57	12,210,575.57
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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)	3,380,096.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,200.00
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)	240,806.87
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)	3,708,103.49
9. Carry-Forward Adjustment (Part IV, Line F)	320,855.56
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,028,959.05

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	59,625,056.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,812,337.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,766,191.81
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)	578,376.00
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)	80,133.00
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)	8,778,177.13
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)	1,500,994.65
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)	920,024.00
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)	89,061,290.78

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) 4.16%

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) 4.52%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,708,103.49</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(466,037.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.28%) times Part III, Line B19); zero if negative	<u>320,855.56</u>
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	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>320,855.56</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>320,855.56</u>

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	469,841.27	15,000.00	3.19%
01	3550	111,776.00	3,665.00	3.28%
01	4035	136,749.15	4,185.00	3.06%
01	4127	42,391.00	1,280.00	3.02%
01	4201	14,477.00	210.00	1.45%
01	4203	52,978.18	1,020.00	1.93%
01	6385	114,157.20	2,500.00	2.19%
01	7220	103,143.99	3,315.00	3.21%
01	7370	18,400.00	600.00	3.26%
11	6391	949,753.00	30,000.00	3.16%
13	5310	1,283,280.81	40,000.00	3.12%

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	75,502,129.00	-0.24%	75,319,172.00	-0.05%	75,281,960.00
2. Federal Revenues	8100-8299	3,190,871.00	-13.10%	2,772,995.00	1.10%	2,803,498.00
3. Other State Revenues	8300-8599	9,394,304.22	-20.69%	7,450,235.00	2.80%	7,658,841.00
4. Other Local Revenues	8600-8799	4,453,400.00	0.00%	4,453,400.00	0.00%	4,453,400.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,800,000.00	-44.44%	1,000,000.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		94,340,704.22	-3.55%	90,995,802.00	0.22%	91,197,699.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				40,273,926.00		39,317,005.00
a. Base Salaries				689,331.00		674,021.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(1,646,252.00)		(648,397.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,273,926.00	-2.38%	39,317,005.00	0.07%	39,342,629.00
2. Classified Salaries				11,364,914.00		10,809,947.00
a. Base Salaries				101,780.00		93,616.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(656,747.00)		(107,272.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,364,914.00	-4.88%	10,809,947.00	-0.13%	10,796,291.00
3. Employee Benefits	3000-3999	24,269,252.27	1.22%	24,566,011.00	3.63%	25,458,513.00
4. Books and Supplies	4000-4999	2,796,543.91	2.51%	2,866,614.00	2.60%	2,941,037.00
5. Services and Other Operating Expenditures	5000-5999	12,983,593.03	0.08%	12,993,406.00	3.22%	13,411,915.00
6. Capital Outlay	6000-6999	100,345.00	0.00%	100,345.00	0.00%	100,345.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,639,085.00	-13.74%	3,139,085.00	0.00%	3,139,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(88,000.00)	0.00%	(88,000.00)	0.00%	(88,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		95,339,659.21	-1.72%	93,704,413.00	1.49%	95,101,815.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(998,954.99)		(2,708,611.00)		(3,904,116.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,242,134.83		12,243,179.84		9,534,568.84
2. Ending Fund Balance (Sum lines C and D1)		12,243,179.84		9,534,568.84		5,630,452.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,638,255.73		5,462,353.05		2,539,810.05
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	300,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		2,810,297.00		2,852,233.00
2. Unassigned/Unappropriated	9790	6,304,924.11		1,261,918.79		238,409.79
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,243,179.84		9,534,568.84		5,630,452.84

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		2,810,297.00		2,852,233.00
c. Unassigned/Unappropriated	9790	6,304,924.79		1,261,918.79		238,409.79
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.68)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,304,924.11		4,072,215.79		3,090,642.79
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.61%		4.35%		3.25%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		7,842.10		7,837.00		7,837.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		95,339,659.21		93,704,413.00		95,101,815.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		95,339,659.21		93,704,413.00		95,101,815.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,860,189.78		2,811,132.39		2,853,054.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		2,860,189.78		2,811,132.39		2,853,054.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	73,361,696.00	-0.25%	73,178,739.00	-0.05%	73,141,527.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,611,300.00	-55.61%	1,603,039.00	2.80%	1,647,924.00
4. Other Local Revenues	8600-8799	570,438.00	0.00%	570,438.00	0.00%	570,438.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,800,000.00	-44.44%	1,000,000.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,059,541.00)	3.74%	(16,659,541.00)	-14.47%	(14,249,041.00)
6. Total (Sum lines A1 thru A5c)		63,283,893.00	-5.67%	59,692,675.00	4.05%	62,110,848.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,497,715.00		31,416,375.00
b. Step & Column Adjustment				564,912.00		547,611.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,646,252.00)		(648,397.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,497,715.00	-3.33%	31,416,375.00	-0.32%	31,315,589.00
2. Classified Salaries						
a. Base Salaries				7,027,771.00		6,429,433.00
b. Step & Column Adjustment				58,409.00		60,623.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(656,747.00)		(107,272.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,027,771.00	-8.51%	6,429,433.00	-0.73%	6,382,784.00
3. Employee Benefits	3000-3999	15,392,754.00	1.05%	15,554,456.00	5.36%	16,388,807.00
4. Books and Supplies	4000-4999	1,075,128.65	1.73%	1,093,728.00	2.12%	1,116,915.00
5. Services and Other Operating Expenditures	5000-5999	7,468,374.62	-0.88%	7,402,578.00	2.12%	7,559,512.00
6. Capital Outlay	6000-6999	50,845.00	0.00%	50,845.00	0.00%	50,845.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	909,085.00	-55.00%	409,085.00	0.00%	409,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,116.00)	0.00%	(131,116.00)	0.00%	(131,116.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		64,290,557.27	-3.21%	62,225,384.00	1.39%	63,092,421.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,006,664.27)		(2,532,709.00)		(981,573.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,611,589.06		6,604,924.79		4,072,215.79
2. Ending Fund Balance (Sum lines C and D1)		6,604,924.79		4,072,215.79		3,090,642.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	300,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		2,810,297.00		2,852,233.00
2. Unassigned/Unappropriated	9790	6,304,924.79		1,261,918.79		238,409.79
f. Total Components of Ending Fund Balance		6,604,924.79		4,072,215.79		3,090,642.79
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		2,810,297.00		2,852,233.00
c. Unassigned/Unappropriated	9790	6,304,924.79		1,261,918.79		238,409.79
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		6,304,924.79		4,072,215.79		3,090,642.79
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The amount in B1d include a reduction of identified positions along with 2 Furlough days for all employees that must be negotiated.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,140,433.00	0.00%	2,140,433.00	0.00%	2,140,433.00
2. Federal Revenues	8100-8299	3,190,871.00	-13.10%	2,772,995.00	1.10%	2,803,498.00
3. Other State Revenues	8300-8599	5,783,004.22	1.11%	5,847,196.00	2.80%	6,010,917.00
4. Other Local Revenues	8600-8799	3,882,962.00	0.00%	3,882,962.00	0.00%	3,882,962.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,059,541.00	3.74%	16,659,541.00	-14.47%	14,249,041.00
6. Total (Sum lines A1 thru A5c)		31,056,811.22	0.79%	31,303,127.00	-7.08%	29,086,851.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,776,211.00		7,900,630.00
b. Step & Column Adjustment				124,419.00		126,410.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,776,211.00	1.60%	7,900,630.00	1.60%	8,027,040.00
2. Classified Salaries						
a. Base Salaries				4,337,143.00		4,380,514.00
b. Step & Column Adjustment				43,371.00		32,993.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,337,143.00	1.00%	4,380,514.00	0.75%	4,413,507.00
3. Employee Benefits	3000-3999	8,876,498.27	1.52%	9,011,555.00	0.65%	9,069,706.00
4. Books and Supplies	4000-4999	1,721,415.26	2.99%	1,772,886.00	2.89%	1,824,122.00
5. Services and Other Operating Expenditures	5000-5999	5,515,218.41	1.37%	5,590,828.00	4.68%	5,852,403.00
6. Capital Outlay	6000-6999	49,500.00	0.00%	49,500.00	0.00%	49,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,730,000.00	0.00%	2,730,000.00	0.00%	2,730,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	43,116.00	0.00%	43,116.00	0.00%	43,116.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,049,101.94	1.38%	31,479,029.00	1.68%	32,009,394.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		7,709.28		(175,902.00)		(2,922,543.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,630,545.77		5,638,255.05		5,462,353.05
2. Ending Fund Balance (Sum lines C and D1)		5,638,255.05		5,462,353.05		2,539,810.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,638,255.73		5,462,353.05		2,539,810.05
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.68)		0.00		0.00
f. Total Components of Ending Fund Balance		5,638,255.05		5,462,353.05		2,539,810.05
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	7,818	7,742		
Charter School				
Total ADA	7,818	7,742	1.0%	Met
Second Prior Year (2018-19)				
District Regular	7,807	7,835		
Charter School				
Total ADA	7,807	7,835	N/A	Met
First Prior Year (2019-20)				
District Regular	7,913	7,869		
Charter School		0		
Total ADA	7,913	7,869	0.6%	Met
Budget Year (2020-21)				
District Regular	7,869			
Charter School	0			
Total ADA	7,869			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	8,250	8,219		
Charter School				
Total Enrollment	8,250	8,219	0.4%	Met
Second Prior Year (2018-19)				
District Regular	8,249	8,320		
Charter School				
Total Enrollment	8,249	8,320	N/A	Met
First Prior Year (2019-20)				
District Regular	8,355	8,304		
Charter School				
Total Enrollment	8,355	8,304	0.6%	Met
Budget Year (2020-21)				
District Regular	8,274			
Charter School				
Total Enrollment	8,274			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	7,742	8,219	
Charter School		0	
Total ADA/Enrollment	7,742	8,219	94.2%
Second Prior Year (2018-19)			
District Regular	7,835	8,320	
Charter School			
Total ADA/Enrollment	7,835	8,320	94.2%
First Prior Year (2019-20)			
District Regular	7,869	8,304	
Charter School	0		
Total ADA/Enrollment	7,869	8,304	94.8%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	7,842	8,274		
Charter School	0			
Total ADA/Enrollment	7,842	8,274	94.8%	Met
1st Subsequent Year (2021-22)				
District Regular	7,837	8,254		
Charter School				
Total ADA/Enrollment	7,837	8,254	94.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	7,837	8,425		
Charter School				
Total ADA/Enrollment	7,837	8,425	93.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,909.23	7,909.23	7,884.00	7,884.00
b. Prior Year ADA (Funded)		7,909.23	7,909.23	7,884.00
c. Difference (Step 1a minus Step 1b)		0.00	(25.23)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.32%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	-0.32%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.32% to .68%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	37,888,353.00	37,888,354.00	37,888,354.00	37,888,354.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	80,861,847.00	74,470,543.00	74,287,586.00	74,250,374.00
District's Projected Change in LCFF Revenue:		-7.90%	-0.25%	-0.05%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.32% to .68%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Due to the Pandemic, LCFF state revenues are projected to decrease by 10%.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	51,812,675.26	62,123,505.27	83.4%
Second Prior Year (2018-19)	53,831,712.52	65,327,028.92	82.4%
First Prior Year (2019-20)	55,075,581.45	65,335,878.78	84.3%
Historical Average Ratio:			83.4%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.4% to 86.4%	80.4% to 86.4%	80.4% to 86.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	54,918,240.00	64,290,557.27	85.4%	Met
1st Subsequent Year (2021-22)	53,400,264.00	62,225,384.00	85.8%	Met
2nd Subsequent Year (2022-23)	54,087,180.00	63,092,421.00	85.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	-0.32%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.32% to 9.68%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.32% to 4.68%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	3,149,295.67		
Budget Year (2020-21)	3,190,871.00	1.32%	No
1st Subsequent Year (2021-22)	2,772,995.00	-13.10%	Yes
2nd Subsequent Year (2022-23)	2,803,498.00	1.10%	No

Explanation:
(required if Yes)

Budget year includes one time Federal CARES Act revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	7,368,261.19		
Budget Year (2020-21)	9,394,304.22	27.50%	Yes
1st Subsequent Year (2021-22)	7,450,235.00	-20.69%	Yes
2nd Subsequent Year (2022-23)	7,658,841.00	2.80%	No

Explanation:
(required if Yes)

Budget year includes one time Learning Loss Midigation dollars from the state of \$2.1M

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	4,351,587.07		
Budget Year (2020-21)	4,453,400.00	2.34%	No
1st Subsequent Year (2021-22)	4,453,400.00	0.00%	No
2nd Subsequent Year (2022-23)	4,453,400.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	2,990,570.84		
Budget Year (2020-21)	2,796,543.91	-6.49%	Yes
1st Subsequent Year (2021-22)	2,868,614.00	2.51%	No
2nd Subsequent Year (2022-23)	2,941,037.00	2.60%	No

Explanation:
(required if Yes)

The Budget includes a reduction in purchases of text books as well as laptops.

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

First Prior Year (2019-20)	13,292,763.24		
Budget Year (2020-21)	12,983,593.03	-2.33%	No
1st Subsequent Year (2021-22)	12,993,406.00	0.08%	No
2nd Subsequent Year (2022-23)	13,411,915.00	3.22%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	14,869,143.93		
Budget Year (2020-21)	17,038,575.22	14.59%	Not Met
1st Subsequent Year (2021-22)	14,676,630.00	-13.86%	Not Met
2nd Subsequent Year (2022-23)	14,915,739.00	1.63%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	16,283,334.08		
Budget Year (2020-21)	15,780,136.94	-3.09%	Met
1st Subsequent Year (2021-22)	15,860,020.00	0.51%	Met
2nd Subsequent Year (2022-23)	16,352,952.00	3.11%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. **STANDARD NOT MET** - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)	Budget year includes one time Federal CARES Act revenue.
Explanation: Other State Revenue (linked from 6B if NOT met)	Budget year includes one time Learning Loss Midigation dollars from the state of \$2.1M
Explanation: Other Local Revenue (linked from 6B if NOT met)	

- 1b. **STANDARD MET** - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	95,339,659.21			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	95,339,659.21	2,860,189.78	2,810,000.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input checked="" type="checkbox"/> | Other (explanation must be provided) |

Explanation:
(required if NOT met
and Other is marked)

The required amount will be adjusted at during the fiscal year.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	4,770,390.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,451,344.33	927,144.48	7,311,589.06
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,451,344.33	5,697,534.48	7,311,589.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	89,142,471.23	97,985,829.78	95,958,332.62
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	89,142,471.23	97,985,829.78	95,958,332.62
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.1%	5.8%	7.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	1.9%	2.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(1,561,380.75)	63,710,694.27	2.5%	Not Met
Second Prior Year (2018-19)	(494,942.22)	67,334,396.92	0.7%	Met
First Prior Year (2019-20)	856,089.95	65,835,878.78	N/A	Met
Budget Year (2020-21) (Information only)	(1,006,664.27)	64,290,557.27		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2017-18 had a large amount of one time expenditures from prior year carryover.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	7,853,637.05	8,811,822.08	N/A	Met
Second Prior Year (2018-19)	6,516,475.53	7,250,441.33	N/A	Met
First Prior Year (2019-20)	6,264,316.70	6,755,499.11	N/A	Met
Budget Year (2020-21) (Information only)	7,611,589.06			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	7,842	7,837	7,837
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	95,339,659.21	93,704,413.00	95,101,815.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	95,339,659.21	93,704,413.00	95,101,815.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,860,189.78	2,811,132.39	2,853,054.45
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,860,189.78	2,811,132.39	2,853,054.45

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	2,810,297.00	2,852,233.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,304,924.79	1,261,918.79	238,409.79
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.68)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,304,924.11	4,072,215.79	3,090,642.79
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.61%	4.35%	3.25%
District's Reserve Standard (Section 10B, Line 7):	2,860,189.78	2,811,132.39	2,853,054.45
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

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

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(15,686,468.00)			
Budget Year (2020-21)	(16,059,541.00)	373,073.00	2.4%	Met
1st Subsequent Year (2021-22)	(16,659,541.00)	600,000.00	3.7%	Met
2nd Subsequent Year (2022-23)	(14,249,041.00)	(2,410,500.00)	-14.5%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	200,000.00			
Budget Year (2020-21)	1,800,000.00	1,600,000.00	800.0%	Not Met
1st Subsequent Year (2021-22)	1,000,000.00	(800,000.00)	-44.4%	Not Met
2nd Subsequent Year (2022-23)	1,000,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	500,000.00			
Budget Year (2020-21)	0.00	(500,000.00)	-100.0%	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The district plans to contribute to RRM using RDA restricted resource.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The district is transferring from Fund 11, 14 and 17 to offset the loss of revenue each year.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The district will not be contributing to fund 17 in the budget years

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

S6A. Identification of the District's Long-term Commitments

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	10	Fund 01	La Paloma	4,633,174
Certificates of Participation	3	Fund 25	Heritage	1,111,038
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):				
Technology Upgrade	2	Fund 01	Technology Upgrade	845,768
TOTAL:				6,589,980

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	491,637	491,637	491,637	491,637
Certificates of Participation	370,346			
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Technology Upgrade	945,768	945,768	945,768	
Total Annual Payments:	1,807,751	1,437,405	1,437,405	491,637
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

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

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

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

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

b. Do benefits continue past age 65?

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

The district contributes a fixed amount towards retiree medical - up to \$270 for Certificated after 10 years of service and \$400 for classisified after 10 years of service for ages 60-65 only.

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	38,167.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

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

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

No

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

--

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions
 a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	401.0	398.7	398.7	398.7

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jan 16 2019

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

Yes
Jan 16 2019

If Yes, date of Superintendent and CBO certification:

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

Yes
Dec 18 2018

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: July 1 2018 End Date: June 30 2021

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

--

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

Certificated (Non-management) Prior Year Settlements

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

No		

--

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	264.4	266.0	266.0	266.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

151,955

7. Amount included for any tentative salary schedule increases

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	42.0	41.0	41.0	41.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2020 Financial Reporting Software - 2020.1.0
6/3/2020 7:33:54 AM

07-61721-0000000

July 1 Budget
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

CHK-RESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-3210-0-0000-0000-8290	3210	364,430.00
01-3210-0-1110-1000-1100	3210	364,430.00
01-3210-0-0000-0000-979Z	3210	0.00
01-3210-0-0000-0000-9740	3210	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3210-0-0000-0000-8290	01	3210	364,430.00
01-3210-0-0000-0000-9740	01	3210	0.00
01-3210-0-0000-0000-979Z	01	3210	0.00
01-3210-0-1110-1000-1100	01	3210	364,430.00

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3210-0-0000-0000-8290	3210	8290	364,430.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the budget periods, open and save Form 01CS and Form CB, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies.) EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM/GL</u>
CASH	01GL
CB	01CS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0
6/3/2020 7:34:06 AM

07-61721-0000000

July 1 Budget
2019-20 Estimated 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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
11	6391	5800	-6,688.00

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	201,698.00	201,698.00	0.0%
3) Other State Revenue		8300-8599	1,127,290.00	1,104,378.00	-2.0%
4) Other Local Revenue		8600-8799	418,759.65	413,604.65	-1.2%
5) TOTAL, REVENUES			1,747,747.65	1,719,680.65	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	556,142.02	708,936.00	27.5%
2) Classified Salaries		2000-2999	356,290.00	353,970.00	-0.7%
3) Employee Benefits		3000-3999	409,158.69	431,666.65	5.5%
4) Books and Supplies		4000-4999	82,170.94	128,784.00	56.7%
5) Services and Other Operating Expenditures		5000-5999	97,233.00	159,621.00	64.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,000.00	48,000.00	20.0%
9) TOTAL, EXPENDITURES			1,540,994.65	1,830,977.65	18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			206,753.00	(111,297.00)	-153.8%
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	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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			206,753.00	(411,297.00)	-298.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	638,981.13	845,734.13	32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			638,981.13	845,734.13	32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,981.13	845,734.13	32.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	60,000.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	785,734.13	434,437.13	-44.7%
Reserved for Adult Education	0000	9780		434,437.13	
Reserved for Adult Education	0000	9780	785,734.13		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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	19,633.00	19,633.00	0.0%
All Other Federal Revenue	All Other	8290	182,065.00	182,065.00	0.0%
TOTAL, FEDERAL REVENUE			201,698.00	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	87,537.00	87,537.00	0.0%
TOTAL, OTHER STATE REVENUE			1,127,290.00	1,104,378.00	-2.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,600.00	3,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	105,155.00	105,000.00	-0.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	304,004.65	299,004.65	-1.6%
Tuition		8710	6,000.00	6,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			418,759.65	413,604.65	-1.2%
TOTAL, REVENUES			1,747,747.65	1,719,680.65	-1.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	381,393.02	535,758.00	40.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,749.00	173,178.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			556,142.02	708,936.00	27.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	115,983.00	111,821.00	-3.6%
Classified Support Salaries		2200	68,575.00	66,410.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	137,365.00	140,706.00	2.4%
Other Classified Salaries		2900	34,367.00	35,033.00	1.9%
TOTAL, CLASSIFIED SALARIES			356,290.00	353,970.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	137,272.13	161,563.00	17.7%
PERS		3201-3202	68,131.00	69,847.00	2.5%
OASDI/Medicare/Alternative		3301-3302	40,212.50	38,976.65	-3.1%
Health and Welfare Benefits		3401-3402	139,716.52	137,959.00	-1.3%
Unemployment Insurance		3501-3502	524.65	524.00	-0.1%
Workers' Compensation		3601-3602	23,301.89	22,797.00	-2.2%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			409,158.69	431,666.65	5.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	34,305.00	25,300.00	-26.2%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,899.94	85,484.00	90.4%
Noncapitalized Equipment		4400	2,966.00	18,000.00	506.9%
TOTAL, BOOKS AND SUPPLIES			82,170.94	128,784.00	56.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,060.00	11,781.00	94.4%
Dues and Memberships		5300	265.00	400.00	50.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,664.00	46,000.00	-9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,468.00	3,500.00	0.9%
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	13,822.00	76,000.00	449.8%
Communications		5900	17,314.00	16,300.00	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,233.00	159,621.00	64.2%
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 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,000.00	48,000.00	20.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,000.00	48,000.00	20.0%
TOTAL, EXPENDITURES			1,540,994.65	1,830,977.65	18.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	575,173.98	574,400.00	-0.1%
5) TOTAL, REVENUES			1,146,402.81	1,406,400.00	22.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	589,898.00	621,133.00	5.3%
3) Employee Benefits		3000-3999	275,290.00	280,870.00	2.0%
4) Books and Supplies		4000-4999	366,363.81	570,000.00	55.6%
5) Services and Other Operating Expenditures		5000-5999	51,729.00	66,450.00	28.5%
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	40,000.00	40,000.00	0.0%
9) TOTAL, EXPENDITURES			1,323,280.81	1,636,999.00	23.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(176,878.00)	(230,599.00)	30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,878.00)	(230,599.00)	30.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	775,173.52	598,295.52	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			775,173.52	598,295.52	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			775,173.52	598,295.52	-22.8%
2) Ending Balance, June 30 (E + F1e)			598,295.52	367,696.52	-38.5%
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	598,295.52	367,696.52	-38.5%
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	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	565,536.17	573,493.00	1.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,637.81	907.00	-90.6%
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			575,173.98	574,400.00	-0.1%
TOTAL, REVENUES			1,146,402.81	1,406,400.00	22.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	374,276.00	400,682.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	215,622.00	220,451.00	2.2%
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			589,898.00	621,133.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,763.00	86,875.00	6.3%
OASDI/Medicare/Alternative		3301-3302	45,074.00	45,348.00	0.6%
Health and Welfare Benefits		3401-3402	124,409.00	125,371.00	0.8%
Unemployment Insurance		3501-3502	296.00	298.00	0.7%
Workers' Compensation		3601-3602	13,917.00	12,628.00	-9.3%
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	9,831.00	10,350.00	5.3%
TOTAL, EMPLOYEE BENEFITS			275,290.00	280,870.00	2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,342.00	9,000.00	570.6%
Noncapitalized Equipment		4400	1,765.00	6,000.00	239.9%
Food		4700	363,256.81	555,000.00	52.8%
TOTAL, BOOKS AND SUPPLIES			366,363.81	570,000.00	55.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	505.00	1,500.00	197.0%
Dues and Memberships		5300	252.00	150.00	-40.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,065.00	12,300.00	74.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,955.00	9,000.00	360.4%
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	41,952.00	43,500.00	3.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,729.00	66,450.00	28.5%
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	40,000.00	40,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,000.00	40,000.00	0.0%
TOTAL, EXPENDITURES			1,323,280.81	1,636,999.00	23.7%

Description	Resource Codes	Object Codes	2019-20 Estimated 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 Estimated 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	101,203.00	0.00	-100.0%
5) TOTAL, REVENUES			1,210,050.00	1,108,847.00	-8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	179,191.92	473,601.92	164.3%
6) Capital Outlay		6000-6999	205,827.00	430,000.00	108.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			385,018.92	903,601.92	134.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			825,031.08	205,245.08	-75.1%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			825,031.08	(294,754.92)	-135.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,579.64	1,282,610.72	180.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,579.64	1,282,610.72	180.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,579.64	1,282,610.72	180.3%
2) Ending Balance, June 30 (E + F1e)			1,282,610.72	987,855.80	-23.0%
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					
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	1,282,610.72	987,855.80	-23.0%
Reserved for Deferred Maintenance	0000	9780		987,855.80	
Reserved for Deferred Maintenance	0000	9780	1,282,610.72		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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	10,667.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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			101,203.00	0.00	-100.0%
TOTAL, REVENUES			1,210,050.00	1,108,847.00	-8.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	179,191.92	473,601.92	164.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,191.92	473,601.92	164.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	171,743.00	395,000.00	130.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	34,084.00	35,000.00	2.7%
TOTAL, CAPITAL OUTLAY			205,827.00	430,000.00	108.9%
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			385,018.92	903,601.92	134.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,744.28	15,026.28	-52.7%
5) TOTAL REVENUES			31,744.28	15,026.28	-52.7%
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	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)			31,744.28	15,026.28	-52.7%
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	200,000.00	1,000,000.00	400.0%
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			300,000.00	(1,000,000.00)	-433.3%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			331,744.28	(984,973.72)	-396.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,035,096.55	3,366,840.83	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,035,096.55	3,366,840.83	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,035,096.55	3,366,840.83	10.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	3,366,840.83	2,381,867.11	-29.3%
Reserved for Technology	0000	9780		2,381,867.11	
Reserved for Technology	0000	9780	3,366,840.83		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,744.28	15,026.28	-52.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,744.28	15,026.28	-52.7%
TOTAL, REVENUES			31,744.28	15,026.28	-52.7%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	200,000.00	1,000,000.00	400.0%
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			200,000.00	1,000,000.00	400.0%
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 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)			300,000.00	(1,000,000.00)	-433.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	658,386.56	1,000,000.00	51.9%
5) TOTAL REVENUES			658,386.56	1,000,000.00	51.9%
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	38,277.00	6,900.00	-82.0%
5) Services and Other Operating Expenditures		5000-5999	2,060,766.00	573,000.00	-72.2%
6) Capital Outlay		6000-6999	24,414,376.86	23,981,278.00	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			26,513,419.86	24,561,178.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,855,033.30)	(23,561,178.00)	-8.9%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,855,033.30)	(23,561,178.00)	-8.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,270,385.58	24,415,352.28	-51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,270,385.58	24,415,352.28	-51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,270,385.58	24,415,352.28	-51.4%
2) Ending Balance, June 30 (E + F1e)			24,415,352.28	854,174.28	-96.5%
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	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	24,415,352.28	854,174.28	-96.5%
Reserved for Measure U bond projects	0000	9780		854,174.28	
Reserved for Measure U bond projects	0000	9780	24,415,352.28		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
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	658,386.56	1,000,000.00	51.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			658,386.56	1,000,000.00	51.9%
TOTAL, REVENUES			658,386.56	1,000,000.00	51.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	400.00	New
Noncapitalized Equipment		4400	38,277.00	6,500.00	-83.0%
TOTAL, BOOKS AND SUPPLIES			38,277.00	6,900.00	-82.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,055,992.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,923.00	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 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,002,851.00	573,000.00	-42.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,060,766.00	573,000.00	-72.2%
CAPITAL OUTLAY					
Land		6100	6,325.00	104,000.00	1544.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,264,598.86	23,827,278.00	-1.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	143,453.00	50,000.00	-65.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,414,376.86	23,981,278.00	-1.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,513,419.86	24,561,178.00	-7.4%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,997,864.12	1,600,000.00	-19.9%
5) TOTAL REVENUES			1,997,864.12	1,600,000.00	-19.9%
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	139,983.12	248,089.00	77.2%
5) Services and Other Operating Expenditures		5000-5999	315,920.00	703,007.00	122.5%
6) Capital Outlay		6000-6999	3,790,923.00	1,131,997.00	-70.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	373,516.00	415,346.00	11.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,620,342.12	2,498,439.00	-45.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,622,478.00)	(898,439.00)	-65.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,373,801.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,373,801.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,622,478.00)	(898,439.00)	-65.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,373,800.76	1,751,322.76	-60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,373,800.76	1,751,322.76	-60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,373,800.76	1,751,322.76	-60.0%
2) Ending Balance, June 30 (E + F1e)			1,751,322.76	852,883.76	-51.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,751,323.00	852,884.00	-51.3%
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	(0.24)	(0.24)	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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	43,176.14	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	1,954,687.98	1,600,000.00	-18.1%
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			1,997,864.12	1,600,000.00	-19.9%
TOTAL, REVENUES			1,997,864.12	1,600,000.00	-19.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,372.00	53,089.00	17.0%
Noncapitalized Equipment		4400	94,611.12	195,000.00	106.1%
TOTAL, BOOKS AND SUPPLIES			139,983.12	248,089.00	77.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	292,178.00	287,028.00	-1.8%
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	22,821.00	414,829.00	1717.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			315,920.00	703,007.00	122.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,526,690.00	1,131,997.00	-67.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	264,233.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,790,923.00	1,131,997.00	-70.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	50,155.00	91,985.00	83.4%
Other Debt Service - Principal		7439	323,361.00	323,361.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			373,516.00	415,346.00	11.2%
TOTAL, EXPENDITURES			4,620,342.12	2,498,439.00	-45.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,373,801.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,373,801.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,373,801.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,373,801.00	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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85.74	0.00	-100.0%
5) TOTAL, REVENUES			85.74	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)			85.74	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,912.50	7,998.24	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,912.50	7,998.24	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,912.50	7,998.24	1.1%
2) Ending Balance, June 30 (E + F1e)			7,998.24	7,998.24	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			7,998.24	7,998.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	85.74	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			85.74	0.00	-100.0%
TOTAL, REVENUES			85.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized 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 Estimated 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 Estimated 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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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	1,104.24	1,104.24	0.0%
Reserved for Capital Projects	0000	9780		1,104.24	
Reserved for Capital Projects	0000	9780	1,104.24		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized 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 Estimated 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 Estimated 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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,800.76	127,800.76	0.0%
5) TOTAL, REVENUES			127,800.76	127,800.76	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)			127,800.76	127,800.76	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%

July 1 Budget
 Bond Interest and Redemption Fund
 Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,800.76	127,800.76	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,821,251.60	7,949,052.36	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,821,251.60	7,949,052.36	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,821,251.60	7,949,052.36	1.6%
2) Ending Balance, June 30 (E + F1e)			7,949,052.36	8,076,853.12	1.6%
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	7,949,052.36	8,076,853.12	1.6%
Reserved for Bond Interest and Redemption	0000	9780		8,076,853.12	
Reserved for Bond Interest and Redemption	0000	9780	7,949,052.36		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	127,800.76	127,800.76	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,800.76	127,800.76	0.0%
TOTAL, REVENUES			127,800.76	127,800.76	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,829,599.93	3,982,441.88	4.0%
5) TOTAL, REVENUES			3,829,599.93	3,982,441.88	4.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,754,541.05	1,771,324.00	1.0%
3) Employee Benefits		3000-3999	918,875.00	917,074.00	-0.2%
4) Books and Supplies		4000-4999	705,159.88	803,326.88	13.9%
5) Services and Other Operating Expenses		5000-5999	320,891.00	360,584.00	12.4%
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			3,699,466.93	3,852,308.88	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			130,133.00	130,133.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			130,133.00	130,133.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(0.73)	130,132.27	-17826438.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.73)	130,132.27	-17826438.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(0.73)	130,132.27	-17826438.4%
2) Ending Net Position, June 30 (E + F1e)			130,132.27	260,265.27	100.0%
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	130,132.27	260,265.27	100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
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 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
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 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
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	0.00	0.00	0.0%
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	158,388.00	170,150.00	7.4%
Other Local Revenue					
All Other Local Revenue		8699	3,671,211.93	3,812,291.88	3.8%
TOTAL, OTHER LOCAL REVENUE			3,829,599.93	3,982,441.88	4.0%
TOTAL, REVENUES			3,829,599.93	3,982,441.88	4.0%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	1,346,404.02	1,356,967.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	203,436.96	207,320.00	1.9%
Clerical, Technical and Office Salaries		2400	204,700.07	207,037.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,754,541.05	1,771,324.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	320,371.00	333,275.00	4.0%
OASDI/Medicare/Alternative		3301-3302	133,671.00	122,586.00	-8.3%
Health and Welfare Benefits		3401-3402	358,446.00	360,507.00	0.6%
Unemployment Insurance		3501-3502	874.00	802.00	-8.2%
Workers' Compensation		3601-3602	80,724.00	73,354.00	-9.1%
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	19,989.00	21,750.00	8.8%
TOTAL, EMPLOYEE BENEFITS			918,875.00	917,074.00	-0.2%
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	370,936.00	472,400.00	27.4%
Noncapitalized Equipment		4400	334,223.88	330,926.88	-1.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			705,159.88	803,326.88	13.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,506.00	2,900.00	15.7%
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	12,819.00	14,910.00	16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	380.00	3,896.00	925.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,365.00)	(21,435.00)	-27.0%
Professional/Consulting Services and Operating Expenditures		5800	138,376.00	157,396.00	13.7%
Communications		5900	6,814.00	9,500.00	39.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			320,891.00	360,584.00	12.4%
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)					
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			3,699,466.93	3,852,308.88	4.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	749.59	0.00	-100.0%
5) TOTAL, REVENUES			749.59	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	57,550.49	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			57,550.49	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,800.90)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(56,800.90)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	63,382.66	6,581.76	-89.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,382.66	6,581.76	-89.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			63,382.66	6,581.76	-89.6%
2) Ending Net Position, June 30 (E + F1e)			6,581.76	6,581.76	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	6,581.76	6,581.76	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
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 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
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 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
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	749.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			749.59	0.00	-100.0%
TOTAL, REVENUES			749.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated 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 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
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	57,550.49	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			57,550.49	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			57,550.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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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July 1 Budget
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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-3210-0-0000-0000-8290	3210	364,430.00
Explanation:Resource will be added before first interim.		
01-3210-0-1110-1000-1100	3210	364,430.00
01-3210-0-0000-0000-979Z	3210	0.00
01-3210-0-0000-0000-9740	3210	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3210-0-0000-0000-8290	01	3210	364,430.00
01-3210-0-0000-0000-9740	01	3210	0.00
01-3210-0-0000-0000-979Z	01	3210	0.00
01-3210-0-1110-1000-1100	01	3210	364,430.00
Explanation:Resource will be setup before first interim.			

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3210-0-0000-0000-8290	3210	8290	364,430.00
Explanation:Resource will be setup before first interim.			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
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) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT						RESOURCE	VALUE
FD	RS	PY	GO	FN	OB		
01	3210	0	0000	0000	8290	3210	364,430.00
Explanation:Resource will be added before first interim.							
01	3210	0	1110	1000	1100	3210	364,430.00
01	3210	0	0000	0000	979Z	3210	0.00
01	3210	0	0000	0000	9740	3210	0.00

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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			

01-3210-0-0000-0000-8290	01	3210	364,430.00
01-3210-0-0000-0000-9740	01	3210	0.00
01-3210-0-0000-0000-979Z	01	3210	0.00
01-3210-0-1110-1000-1100	01	3210	364,430.00

Explanation:Resource will be setup before first interim.

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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE

01-3210-0-0000-0000-8290	3210	8290	364,430.00
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Explanation:Resource will be setup before first interim.

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget
2019-20 Estimated 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
11	6391	5800	-6,688.00

Explanation: Will be corrected by 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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Liberty Union High

Contra Costa County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
11	6391	5800	-6,688.00

Explanation: Will be corrected by first interim.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.