

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

Contents

Overview & General Fund Summary

- 2020-21 Power Point Presentation and Narrative
- 2020-21 Budget Comparison to Estimated Actuals

Local Control Funding Formula

- Budget Assumptions
- Multi Year Projection
- LCFF Assumptions
- LCFF Summary
- CBEDS vs P-2

Enrollment

- Enrollment - Monthly
- Enrollment - Grade Level
- Enrollment - Elementary School District
- ADA P-2 Annual

Allocations and Contributions

- Site Allocations
- FTE Allocation by Resource
- Contributions to Restricted Programs

Long Term Liabilities

- Capital Leases and Long-Term Liabilities Summary
- Capital Leases and Long-Term Liabilities Detail
- Debt Service Payments
- Outstanding GO Bonds
- Assessed Valuation

Fund Data

- Fund Summary
- General Fund Detail
- Other Funds

SACS Forms

- Official District Budget 2020-21

Local Control Accountability Plan

- District LCAP and Annual Update

2020-21 Budget Summary

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

2020-21 LUHSD ORIGINAL BUDGET

1

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.**

2020-21 LUHSD ORIGINAL BUDGET

2

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

3

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

4

2020-21 Budget Solutions \$8.1M

\$594K (ongoing)
Certificated
3.0 FTE
Reduce/Reassign staff

\$539K (ongoing)
Classified
5.75 FTE
Eliminate positions
Reduce sub costs

\$3.30M (one time)
Other Fund transfers &
19-20 carryover
Def Maintenance, Technology
and Adult Education &
Carryover 19-20 EFB

\$743K (one time)
Reduced Expenditures
Summer School, RRM, Tech loan,
ACSA dues, McCrel, Reduce site
allocations & Food Svc Indirect cost

\$2.6M (one time)
Increase Revenue From May Revise &
19-20 deferred revenue
Cares Act Stimulus Title I, Learning
Loss Mitigation, Title I deferred
revenue

2020-21 LUHSO ORIGINAL BUDGET

5

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 \$1,360 \$1,690 | \$1,025 \$1,360 \$1,690 |
| UNEMPLOYMENT INSURANCE | 0.05% | 0.05% |
| WORKERS' COMPENSATION | 2.3593% | 2.1162% |
| Cash-in-Lieu (Certificated/Classified) | \$185/\$200 | \$185/\$200 |

2020-21 LUHSO ORIGINAL BUDGET

6

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 LUHSD ORIGINAL BUDGET

7

2020-21 Proposed Budget

Revenue

| | |
|---------------|--------------------|
| • LCFF | \$75,502,129 |
| • Federal | \$3,190,871 |
| • Other State | \$9,394,304 |
| • Other Local | <u>\$4,453,400</u> |
| • 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 |

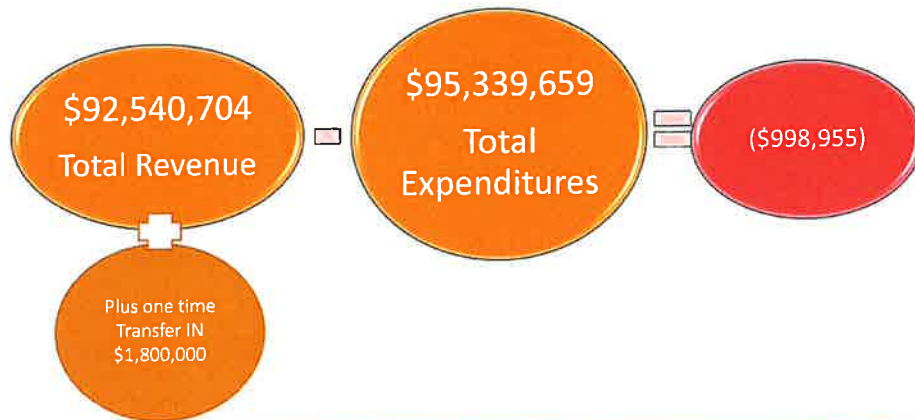
Plus Transfers
IN to GF

• \$1,800,000

2020-21 LUHSD ORIGINAL BUDGET

8

2020-21 Total Revenue and Expenditures



2020-21 LUHSD ORIGINAL BUDGET

9

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**

2020-21 LUHSD ORIGINAL BUDGET

10

| | 2019-20 Estimated Actuals | 2020-21 Original Budget | Difference | % | Note # |
|--|---------------------------------|----------------------------|----------------------|---------------|-----------|
| Local Control Funding | | | | | |
| Revenue includes EPA | \$81,893,433 | \$75,502,129 | (\$6,391,304) | -8.47% | 1 |
| Federal Revenues | 3,149,296 | 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 | 13,292,763 | 12,983,593 | (\$309,170) | -2.38% | 2 |
| Operating Expenses | | | | | |
| Capital Outlay | 494,619 | 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) | 0 | 2 |
| TOTAL EXPENDITURES | \$95,458,333 | \$96,339,669 | (\$118,873) | -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 | (\$988,955) | \$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) |
| | | \$ (118,873) |
| 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 LURSD ORIGINAL BUDGET

13

| 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 LURSD ORIGINAL BUDGET

14

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 | | | Description of Need |
|---|---|-----------------|--|
| Form | Fund | 2020-21 Budget | |
| 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 | 7,669.19 | 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 Guaranteed 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 | \$24,269,252 | \$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 | \$13,292,763 | \$12,983,593 | \$12,993,400 | \$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 | (\$48,000) | (\$48,000) | (\$48,000) | (\$48,000) |
| Total Expenditures | | \$95,468,339 | \$93,704,414 | \$93,704,414 | \$95,101,610 |
| Excess (Deficiency) of Revenues Over Expenditures | | \$1,304,244 | (\$2,708,955) | (\$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 | (\$908,955) | (\$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 | \$5,638,236 | \$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 | 9790 | \$1,909,167 | \$1,906,793 | \$1,874,088 | \$1,902,036 |
| Undesignated/Unappropriated | 9790 | \$2,804,493 | \$1,527,941 | \$789,847 | \$1,934,540 |
| Fund 17 Balance | | \$3,366,841 | \$2,381,867 | \$1,881,867 | \$1,881,867 |

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 | 821,133 | 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 | 2,488,439 | 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 | 987,658 | 2,361,867 | 864,174 | 852,884 | 8,076,853 | 0 | 6,582 |

2020-21 LUHSD ORIGINAL BUDGET

19

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 | |

2020-21 LUHSD ORIGINAL BUDGET

20

Capital Lease Payments – Outstanding Debt

| | Fund 25 | Fund 01 duo 832 | Fund 01 duo 610 | |
|---------------------------|--------------|--------------------|--------------------------------|------------|
| | KNN | La Paloma | Cisco Technology Upgrade | |
| | Construction | La Paloma | Upgrade | Totals |
| <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 |
| <u>Total Payments</u> | 5,550,658 | 8,515,397 | 7,775,891 | 21,841,946 |

2020-21 LUHSO ORIGINAL BUDGET

21



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

2020-21 LUHSO ORIGINAL BUDGET

22

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 | \$ 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 |
| | | <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 | \$ (8,000) |
| | | <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) |
| 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 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 | 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 | |
| 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 <u>Guranteed</u> 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.

| Library Union High (63721) - 2020-21 Original Budget Project | | | | | | | | | |
|--|---------------------|------------|---------------------|------------|---------------------|------------|---------------------|------------|------|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | | | |
| CALCULATE LCFF TARGET | | | | | | | | | |
| Unduplicated as % of Enrollment | 2019-20 | | 2020-21 | | 2021-22 | | 2022-23 | | 4371 |
| | COLA & Augmentation | Base Grant | COLA & Augmentation | Base Grant | COLA & Augmentation | Base Grant | COLA & Augmentation | Base Grant | |
| Grades K-3 | 3.560% | 0.00% | 0.000% | -7.92% | 2.480% | -12.18% | 3.260% | -14.93% | |
| Grades 4-6 | | | | | | | | | |
| Grades 7-12 | | | | | | | | | |
| Subtotal NIS | | | | | | | | | |
| NIS Allowance | | | | | | | | | |
| TOTAL BASE | 7,912.82 | 73,818.698 | 1,922.815 | 1,764.418 | 7,882.00 | 67,096.360 | 2,877.00 | 67,465.430 | |
| Targeted Instructional Improvement Block Grant | | | | | | | | | |
| Home-to-School Transportation | | | | | | | | | |
| Small School District Bus Replacement Program | | | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | | | | |
| Funded Based on Target Formula (based on prior year P-2 data)(Worksheet) | | | | | | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | | | |
| CALCULATE LCFF FLOOR | | | | | | | | | |
| Current year Funded ADA times Base per ADA | | | | | | | | | |
| Current year Funded ADA times Other RL per ADA | | | | | | | | | |
| Necessary Small School Allowance at 22-13 rate | | | | | | | | | |
| 2012-13 Categoricals | | | | | | | | | |
| Floor Adjustments | | | | | | | | | |
| 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA | | | | | | | | | |
| Less Full Share Reduction | | | | | | | | | |
| Non-COE certified New Charter District PY rate * CY ADA | | | | | | | | | |
| Beginning in 2024-15, prior year LCFF exp funding per ADA * cy ADA | | | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | | | | | |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | | | | | |
| LCFF Need (LCFF floor less LCFF floor, (furnished) | | | | | | | | | |
| Current Year Gap Funding | | | | | | | | | |
| ECONOMIC RECOVERY PAYMENT | | | | | | | | | |
| Minimum State Aid Guarantee | | | | | | | | | |
| LCFF Entitlement before Minimum State Aid provision | | | | | | | | | |
| CALCULATE STATE AID | | | | | | | | | |
| Transition Entitlement | | | | | | | | | |
| Local Revenue (including bda) | | | | | | | | | |
| Gross State Aid | | | | | | | | | |
| CALCULATE MINIMUM STATE AID | | | | | | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | | | | | | |
| 2012-13 NIS Allowance (deficit) | | | | | | | | | |
| Less Current Year Property Taxes/In Lieu | | | | | | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | | | | |
| Categorical funding from 2012-13 | | | | | | | | | |
| Charter Categorical Block Grants adjusted for ADA | | | | | | | | | |
| Minimum State Aid Guarantee Before Proration Factor | | | | | | | | | |
| Proration Factor | | | | | | | | | |
| Minimum State Aid Guarantee | | | | | | | | | |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | | | | | | |
| Local Control Funding Formula Target Base (2019-20 forward) | | | | | | | | | |
| Minimum State Aid plus Property Taxes including BDA | | | | | | | | | |
| Offset | | | | | | | | | |
| Minimum State Aid Prior to Offset | | | | | | | | | |
| Total Minimum State Aid with Offset | | | | | | | | | |
| TOTAL STATE AID | | | | | | | | | |
| Additional State Aid (Additional SA) | | | | | | | | | |
| LCFF Phase-In Entitlement | | | | | | | | | |
| Before COE Transfer, Choice & Charter Supplemental | | | | | | | | | |
| CHANGE OVER PRIOR YEAR | | | | | | | | | |
| PER ADA CHANGE OVER PRIOR YEAR | | | | | | | | | |
| BASIC AID STATUS (school district only) | | | | | | | | | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | | | |
| State Aid | | | | | | | | | |
| Property Taxes net of In-lieu | | | | | | | | | |
| Charter In-Lieu Taxes | | | | | | | | | |
| LCFF new COE, Choice, Supp | | | | | | | | | |

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 | A-6 | 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 | \$ - | \$ - |
| 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 | G-5 | - | - | - | - | - | - |
| Funded Based on Target Formula | True/False | TRUE | TRUE | TRUE | TRUE | TRUE | TRUE |

UNDUPLICATED PUPIL PERCENTAGE

| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|-----------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| District Enrollment | A-1 / A-3 | 8,304 | 8,274 | 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 | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage | 3-yr rolling percentage |
| Single Year Unduplicated Pupil Percentage | | 32.42% | 32.54% | 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 |
|---|---------------------|------------|----------|----------|----------|----------|---------|
| CURRENT YEAR ADA: | | | | | | | |
| Grades TK-3 | P-2 | B-1 | - | - | - | - | - |
| Grades 4-6 | (Annual for Special | B-2 | - | - | - | - | - |
| Grades 7-8 | Day Class | B-3 | - | - | - | - | - |
| Grades 9-12 | extended year) | B-4 | 7,847.09 | 7,820.00 | 7,815.00 | 7,815.00 | |
| Non Public School, NPS-Licensed Children Institutions, Community Day School: | | | | | | | |
| Grades TK-3 | | E-1 | - | - | - | - | - |
| Grades 4-6 | | E-2 | - | - | - | - | - |
| Grades 7-8 | Annual | E-3 | - | - | - | - | - |
| Grades 9-12 | | E-4 | 22.10 | 22.10 | 22.00 | 22.00 | |
| District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding) | | | 7,869.19 | 7,842.10 | 7,837.00 | 7,837.00 | - |
| DISTRICT TOTAL | | | | | | | |
| County operated (Community School, Special Ed): | | | | | | | |
| Grades TK-3 | | E-6 & E-11 | - | - | - | - | - |
| Grades 4-6 | P-2 / Annual | E-7 & E-12 | - | - | - | - | - |
| Grades 7-8 | | E-8 & E-13 | - | - | - | - | - |
| Grades 9-12 | | E-9 & E-14 | 43.63 | 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% |
| RATIO: County ADA to Enrollment | | | 94.85% | 93.48% | 86.96% | 86.96% | 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 | 7,819.53 | 7,847.09 | 7,820.00 | 7,815.00 | 7,815.00 | - |
| LCFF Subtotal | <u>7,819.53</u> | <u>7,847.09</u> | <u>7,820.00</u> | <u>7,815.00</u> | <u>7,815.00</u> | - |
| NSS | - | - | - | - | - | - |
| Combined Subtotal | <u>7,819.53</u> | <u>7,847.09</u> | <u>7,820.00</u> | <u>7,815.00</u> | <u>7,815.00</u> | - |
| ADA Guarantee - Current Year | | | | | | |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | 7,847.09 | 7,820.00 | 7,815.00 | 7,815.00 | - | - |
| LCFF Subtotal | <u>7,847.09</u> | <u>7,820.00</u> | <u>7,815.00</u> | <u>7,815.00</u> | - | - |
| NSS | - | - | - | - | - | - |
| Combined Subtotal | <u>7,847.09</u> | <u>7,820.00</u> | <u>7,815.00</u> | <u>7,815.00</u> | - | - |
| Change in LCFF ADA | 27.56 | (27.09) | (5.00) | - | (7,815.00) | - |
| (excludes NSS ADA) | Increase | Decline | Decline | No Change | Decline | No Change |
| Funded LCFF ADA | | | | | | |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | 7,847.09 | 7,847.09 | 7,820.00 | 7,815.00 | 7,815.00 | - |
| Subtotal | <u>7,847.09</u> | <u>7,847.09</u> | <u>7,820.00</u> | <u>7,815.00</u> | <u>7,815.00</u> | - |
| | Current | Prior | Prior | Current | Prior | Current |
| Funded NSS ADA | | | | | | |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - |
| | Prior | Prior | Prior | Prior | Prior | Prior |
| NPS, CDS, & COE Operated | | | | | | |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | 65.73 | 65.10 | 62.00 | 62.00 | - | - |
| Subtotal | <u>65.73</u> | <u>65.10</u> | <u>62.00</u> | <u>62.00</u> | - | - |
| Combined Total | | | | | | |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | 7,912.82 | 7,912.19 | 7,882.00 | 7,877.00 | 7,815.00 | - |
| Total | <u>7,912.82</u> | <u>7,912.19</u> | <u>7,882.00</u> | <u>7,877.00</u> | <u>7,815.00</u> | - |

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

5/22/2020

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

| | 2013-14 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|--------------|--------------|--------------|--------------|------------|------------|-----------|
| 1. LCFF Target Supplemental & Concentration Grant Funding <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 [3] * GAP funding rate | | | | | | | |
| GAP funding rate | | | | | | | |
| 5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry) | | 4,780,804 | 4,434,836 | 4,517,943 | 4,524,796 | - | - |
| 6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation | | 75,741,513 | 69,730,130 | 69,464,066 | 69,420,001 | 68,881,410 | 3,337,216 |
| LCFF Phase-In Entitlement | | 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* [5] / [6] (for LCAP entry) | | 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. | | | | | | | |
| SUE 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% | 0.00% |

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 (cleans 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 (profiled as calculated by the Department of Finance, DOF) | 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 (profiled as calculated by the Department of Finance, DOF) | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| Statewide 90th percentile rate (used in Economic Recovery Target, ERT, calculation only) | | | | | | | |
| EPA Entitlement as % of statewide adjusted Revenue Limit (Annual) | 30.74345708% | 23.88% | 23.88% | 23.88% | 23.88% | 23.88% | 23.88% |
| EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) | 30.5077095% | 23.88% | 23.88% | 23.88% | 23.88% | 23.88% | 23.88% |
| Historical Difference in EPA Rates between Annual & P-2 | 0.2357% | | | | | | |
| Local EPA Accrual | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

| | | | | | | | |
|-------------|----------|-----------|----------|----------|----------|----------|----------|
| 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 | \$ 7,893 | \$ 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 |

Base Grants

| | | | | | | | |
|-------------|----------|----------|----------|----------|-----------|-----------|-----------|
| Grades TK-3 | \$ 7,459 | \$ 7,702 | \$ 7,980 | \$ 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 (cleans 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 | | \$ 7,830 | \$ 7,830 | \$ 7,830 | \$ 7,830 | \$ 7,830 | \$ 7,830 |
| Grades 4-6 | | \$ 7,199 | \$ 7,199 | \$ 7,199 | \$ 7,199 | \$ 7,199 | \$ 7,199 |
| Grades 7-8 | | \$ 7,412 | \$ 7,412 | \$ 7,412 | \$ 7,412 | \$ 7,412 | \$ 7,412 |
| Grades 9-12 | | \$ 8,813 | \$ 8,813 | \$ 8,813 | \$ 8,813 | \$ 8,813 | \$ 8,813 |

Prorated Base Grants

| | | | | | | | |
|-------------|----------|----------|----------|----------|----------|----------|----------|
| Grades TK-3 | \$ 7,459 | \$ 7,702 | \$ 7,092 | \$ 7,092 | \$ 7,092 | \$ 7,092 | \$ 7,092 |
| Grades 4-6 | \$ 7,571 | \$ 7,818 | \$ 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 |
| Grades 9-12 | \$ 9,034 | \$ 9,329 | \$ 8,590 | \$ 8,590 | \$ 8,590 | \$ 8,590 | \$ 8,590 |

Prorated Grade Span Adjustment

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

Supplemental Grant

Maximum - 1.00 ADA, 100% UPP

| | | | | | | | |
|-------------|----------|----------|----------|----------|----------|----------|----------|
| Grades TK-3 | \$ 1,647 | \$ 1,701 | \$ 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 |
| Grades 7-8 | \$ 1,559 | \$ 1,610 | \$ 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 |

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)

| | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|
| | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% |
|--|--------|--------|--------|--------|--------|--------|--------|

Maximum - 1.00 ADA, 100% UPP

| | | | | | | | |
|-------------|----------|----------|----------|----------|----------|----------|----------|
| Grades TK-3 | \$ 4,118 | \$ 4,252 | \$ 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 |
| Grades 7-8 | \$ 3,898 | \$ 4,025 | \$ 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 |

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

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

Liz Robbins

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| | A | B | C | D | E | F | G | H |
|----|--|--|--|---|------------------|-------------|---------------|---|
| 2 | STATE FUNDING INCORPORATED INTO LCFF | | | | | | | |
| 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 Deficit 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 (deficit) | | \$ - | | \$ - | |
| 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 | 2011-12 Fair Share taken in 2012-13 | | \$ - | | | |
| 81 | A-50 | 2013-14 Exhibit: 2012-13 Cat Program Entitle. Subsumed into LCFF | 2012-13 Fair Share (2013-14 only) | | \$ - | | | |
| 83 | A-51 | 2012-13 Cat Program Entitl. Subsumed into LCFF | Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation) [E.C. 42238.03(a)(2)(B)] | | - | | | |

| | 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 | | | | | | | | |
| 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:

EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|---------|
| 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

| | | | | | | |
|--|------------|------------|------------|------------|------------|---|
| B-2 Local Revenue/In-lieu of Property Taxes | 47,934,677 | 47,930,860 | 47,747,974 | 47,717,685 | 47,342,098 | - |
| B-3 EPA Proportionate Share Cap (B-1 - B-2; if less than 0, B-3 = 0) | 35,770,010 | 35,867,275 | 35,867,275 | 35,867,275 | - | - |

EPA PROPORTIONATE SHARE

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | 12,164,667 | 12,063,585 | 11,880,699 | 11,850,410 | 47,342,098 | - |
| C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification) | 47,934,677 | 47,930,860 | 47,747,974 | 47,717,685 | 47,342,098 | - |
| C-3 EPA Proportionate Share (C-1 * C-2) | 23,882,345.75% | 23,882,345.75% | 23,882,345.75% | 23,882,345.75% | 23,882,345.75% | 23,882,345.75% |
| | 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)

| | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Adjusted EPA Allocation (used to calculate LCFF Revenue) | 23,882,345.75% | 23,882,345.75% | 23,882,345.75% | 23,882,345.75% | 23,882,345.75% | 23,882,345.75% |
| | 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 | NA | 4,664,040 | 4,524,832 | 4,501,776 | 40,083,164 | 4,047,548 |
| Proration | - | -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

| | | | | | | |
|-------------------------------|------------|------------|------------|------------|------------|-----------|
| EPA in Excess to LCFF Funding | 33,643,912 | 27,156,254 | 27,016,975 | 26,986,996 | 57,880,583 | 4,047,548 |
| | - | - | - | - | - | 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 & ADA Difference | PII % | 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% | Actual | CS | YTY | 2,049 | Actual | CS | YTY | 1,975 | Actual | CS | Estimate | YTY |
| 8th Graders | 1,910 | 2,094 | 3.0% | Actual | CS | YTY | 2,049 | Actual | CS | YTY | 1,975 | Actual | CS | Estimate | YTY |
| LIBERTY | 655 | 701 | 1.1% | 702 | 7.1% | 0.9% | 738 | 738 | 5.3% | 5.1% | 672 | 749 | 6.7% | 713 | 6.1% |
| | 686 | 676 | 8.9% | 676 | -2.9% | 4.5% | 677 | 677 | -3.6% | 0.1% | 720 | 720 | -2.4% | 727 | -3.0% |
| | 606 | 620 | -1.9% | 620 | -4.2% | 2.3% | 683 | 683 | 1.0% | 10.2% | 655 | 655 | -3.2% | 712 | -1.1% |
| | 570 | 550 | -0.2% | 550 | -9.2% | -3.5% | 558 | 558 | -10.0% | 1.5% | 617 | 617 | -9.7% | 591 | -4.3% |
| Total | 2,519 | 2,548 | 3.2% | 2,548 | -2.2% | 1.2% | 2,656 | 2,656 | -1.6% | 4.2% | 2,741 | 2,741 | -2.1% | 2,742 | -1.9% |
| FREEDOM | 613 | 706 | 0.7% | 706 | 33.7% | 0.5% | 681 | 681 | -3.4% | 3.7% | 649 | 649 | -2.9% | 657 | -3.1% |
| | 654 | 657 | -11.5% | 657 | 7.1% | 0.5% | 681 | 681 | -3.4% | 3.7% | 649 | 649 | -2.9% | 657 | -3.1% |
| | 713 | 648 | 8.7% | 648 | -0.9% | -9.1% | 646 | 646 | -1.7% | -2.8% | 662 | 662 | -2.8% | 637 | -1.9% |
| | 651 | 699 | -0.3% | 699 | -2.0% | 7.4% | 613 | 613 | -5.4% | -12.3% | 617 | 617 | -4.5% | 629 | -2.2% |
| | 625 | 596 | 8.5% | 596 | -8.4% | -4.6% | 649 | 649 | -7.2% | 8.9% | 612 | 612 | -0.2% | 594 | -5.7% |
| Total | 2,643 | 2,600 | 0.7% | 2,600 | -1.2% | -1.8% | 2,589 | 2,589 | -4.4% | -0.4% | 2,545 | 2,545 | -2.6% | 2,500 | -3.2% |
| HERITAGE | 641 | 687 | 7.4% | 687 | 32.9% | 7.2% | 674 | 674 | 7.5% | 7.7% | 623 | 623 | -7.5% | 653 | -15.8% |
| | 641 | 641 | -4.8% | 641 | 0.0% | 0.5% | 685 | 685 | -0.3% | 6.9% | 729 | 729 | -1.5% | 617 | -0.9% |
| | 638 | 631 | -4.1% | 631 | -1.1% | -0.6% | 590 | 590 | -8.0% | -4.4% | 655 | 655 | -4.4% | 684 | -15.3% |
| | 635 | 614 | 1.3% | 614 | -1.1% | -0.6% | 574 | 574 | -9.0% | 11.0% | 624 | 624 | -0.3% | 624 | -6.2% |
| | 585 | 2,573 | -1.6% | 2,573 | -3.3% | 5.0% | 2,589 | 2,589 | -9.0% | 2.4% | 2,579 | 2,579 | -0.3% | 2,579 | 6.2% |
| Total | 2,499 | 2,573 | -2.4% | 2,573 | 0.7% | 3.0% | 2,589 | 2,589 | -2.2% | 0.8% | 2,595 | 2,595 | -3.5% | 2,579 | -4.7% |
| INDEPENDENT | 330 | 295 | 0.34% | 295 | 0.40% | -100.0% | 252 | 252 | -100.0% | -100.0% | 250 | 250 | -99.6% | 202 | -3.1% |
| | 8 | 18 | 0.0% | 18 | -100.0% | -100.0% | 16 | 16 | -116.0% | -11.1% | 19 | 19 | -18.0% | 0 | -50.4% |
| | 37 | 65 | -5.1% | 65 | 125.0% | -51.4% | 16 | 16 | -116.0% | -11.1% | 19 | 19 | -18.0% | 20 | 1900.0% |
| | 68 | 169 | -5.6% | 169 | 75.7% | -4.4% | 169 | 169 | -261.1% | 0.0% | 54 | 54 | -237.5% | 55 | 188.5% |
| | 182 | 252 | -13.7% | 252 | 148.5% | -7.1% | 169 | 169 | -160.0% | 0.0% | 128 | 128 | -96.9% | 130 | -140.7% |
| Total | 295 | 252 | -10.6% | 252 | -43.1% | -14.6% | 250 | 250 | -33.9% | -0.8% | 202 | 202 | -39.3% | 205 | -36.6% |
| LA PALOMA | | | 0.0% | | 0.1% | | | | 0.0% | | | | 0.0% | | 1.7% |
| | 18 | 5 | 28.6% | 5 | -100.0% | -72.2% | 3 | 3 | -100.0% | -40.0% | 8 | 8 | -100.0% | | -100.0% |
| | 45 | 48 | -6.3% | 48 | 166.7% | 6.7% | 38 | 38 | 660.0% | -20.8% | 52 | 52 | 1633.3% | 30 | 275.0% |
| | 105 | 123 | 9.4% | 123 | 173.3% | 17.1% | 128 | 128 | 166.7% | 4.1% | 83 | 83 | 118.4% | 120 | 130.8% |
| Total | 168 | 176 | 6.3% | 176 | 4.8% | 4.8% | 169 | 169 | -4.0% | -15.4% | 143 | 143 | -15.4% | 150 | 4.9% |
| NPS Students | | | | | | | | | | | | | | | |
| | 1 | 4 | #REF! | 4 | #REF! | #REF! | 2 | 2 | #REF! | #REF! | 4 | 4 | #REF! | 4 | #REF! |
| | 3 | 1 | 50.0% | 1 | 0.0% | #REF! | 5 | 5 | #REF! | #REF! | 6 | 6 | 20.0% | 6 | 0.0% |
| | 11 | 9 | 266.7% | 9 | 200.0% | #REF! | 8 | 8 | 700.0% | #REF! | 7 | 7 | #DIV/0! | 7 | 16.7% |
| Total | 15 | 14 | 7.1% | 14 | -6.7% | -6.7% | 15 | 15 | 7.1% | 53.3% | 23 | 23 | 53.3% | 21 | -8.7% |
| Gateway | | | | | | | | | | | | | | | |
| | 61 | 56 | | 56 | | | 52 | 52 | | | 55 | 55 | | 55 | |
| Total | 61 | 56 | | 56 | | | 52 | 52 | | | 55 | 55 | | 55 | |
| DISTRICT | 1,910 | 2,094 | 3.0% | 2,094 | 9.6% | -80.7% | 2,049 | 2,049 | -2.1% | -96.7% | 1,975 | 1,975 | -3.6% | 1,982 | -102.2% |
| | 1,999 | 2,050 | 7.8% | 2,050 | 7.3% | 2.6% | 2,161 | 2,161 | 3.2% | 5.4% | 2,031 | 2,031 | -0.9% | 2,007 | 1.6% |
| | 2,054 | 1,988 | -0.2% | 1,988 | -0.6% | -3.2% | 2,032 | 2,032 | -0.9% | -0.9% | 2,144 | 2,144 | -0.8% | 2,007 | -5.5% |
| | 2,008 | 2,064 | 1.0% | 2,064 | 0.5% | 2.8% | 1,989 | 1,989 | 0.1% | -3.6% | 2,039 | 2,039 | 0.3% | 2,116 | -1.3% |
| | 2,139 | 2,117 | 5.8% | 2,117 | 5.4% | -1.0% | 2,138 | 2,138 | 3.6% | 1.0% | 2,090 | 2,090 | 5.1% | 2,121 | -4.0% |
| Total | 8,200 | 8,219 | 0.1% | 8,219 | 19 | 0.2% | 8,320 | 8,320 | 101 | 1.2% | 8,304 | 8,304 | (16) | 8,252 | (52) |
| | | | | | | | | | | | | | | | -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% | | 0.43% | | |
| InclMo Indep Study | 0.78% | | 0.54% | | 1.91% | | 0.58% | | 2.36% | | 0.75% | | 1.23% | | 1.45% | | 1.14% | | 1.27% | | |
| MAY (registered students) | | | | | | | | | | | | | | | | | | | | | |
| Liberty | 0.993 | | | | | | | | | | | | | | | | | | | | |
| 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! | 0 | #DIV/0! | 0 | #DIV/0! | 0 | #DIV/0! | 0 | #DIV/0! | 0 | #DIV/0! | |
| Year-to-Year Change | #DIV/0! | | #DIV/0! | | -100.00% | | #DIV/0! | | #DIV/0! | | #DIV/0! | | #DIV/0! | | #DIV/0! | | #DIV/0! | | #DIV/0! | | |
| Original Estimate | | | | | | | | | | | | | | | | | | | | | |
| 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! | | |
| Original Estimate | | | | | | | | | | | | | | | | | | | | | |
| JULY (after Walk-Thru) | | | | | | | | | | | | | | | | | | | | | |
| Liberty | 2,108 | -0.24% | 2,125 | 0.81% | 2,283 | 7.44% | 2,461 | 7.80% | 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 | 4.75% | 2,570 | -1.04% | 2,572 | 0.08% | 2,638 | 2.57% | 2,617 | -0.80% | 2,593 | -0.51% | 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 | -11.63% | 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 | 17.35% | |
| 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) | 7,961 | 61 | 7,961 | 271 | 8,375 | (187) | 8,258 | 55 | 8,386 | (46) | 8,365 | 73 | 8,468 | (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 | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actuals | Estimate |
| % | % | % | % | % | % | % | % | % | % | % |
| AUGUST | | | | | | | | | | |
| Liberty | 2,058 | 2,118 | 2,262 | 2,408 | 2,395 | 2,473 | 2,522 | 2,652 | 2,683 | 2,685 |
| LHS Sp Ed | 48 | 64 | 56 | 63 | 62 | 55 | 62 | 38 | 79 | 81 |
| Freedom | 2,559 | 2,483 | 2,560 | 2,531 | 2,595 | 2,619 | 2,607 | 2,572 | 2,499 | 2,451 |
| FHS Sp Ed | 43 | 47 | 26 | 51 | 52 | 50 | 29 | 41 | 61 | 71 |
| Heritage | 2,186 | 2,290 | 2,413 | 2,492 | 2,565 | 2,485 | 2,552 | 2,599 | 2,547 | 2,556 |
| HHS Sp Ed | 35 | 33 | 30 | 14 | 11 | 31 | 28 | 29 | 45 | 45 |
| La Paloma | 177 | 186 | 169 | 146 | 152 | 156 | 175 | 164 | 141 | 151 |
| Bridgeway (LP) | 45 | 25 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Indep Study | 488 | 436 | 361 | 356 | 309 | 286 | 251 | 236 | 174 | 207 |
| Gateway | 49 | 57 | 59 | 59 | 62 | 60 | 59 | 53 | 55 | 55 |
| NPS | 20 | 24 | 15 | 17 | 16 | 13 | 11 | 13 | 21 | 21 |
| Total August | 7,708 | 7,751 | 7,949 | 8,137 | 8,219 | 8,231 | 8,296 | 8,397 | 8,305 | 8,325 |
| Year-to-Year Change | 2.20% | 0.55% | 2.55% | 2.37% | 1.01% | 0.15% | 0.79% | 1.22% | -1.10% | 0.24% |
| Original Estimate | 7,721 | 7,708 | 7,912 | 7,912 | 8,321 | 8,376 | 8,341 | 8,334 | 8,436 | 8,441 |
| SEPTEMBER | | | | | | | | | | |
| Liberty | 2,028 | 2,124 | 2,254 | 2,407 | 2,381 | 2,479 | 2,483 | 2,617 | 2,675 | 2,674 |
| LHS Sp Ed | 72 | 62 | 56 | 65 | 61 | 53 | 60 | 41 | 78 | 80 |
| Freedom | 2,498 | 2,477 | 2,514 | 2,509 | 2,587 | 2,610 | 2,570 | 2,550 | 2,503 | 2,441 |
| FHS Sp Ed | 64 | 46 | 49 | 49 | 53 | 42 | 35 | 42 | 61 | 70 |
| Heritage | 2,181 | 2,283 | 2,395 | 2,488 | 2,556 | 2,470 | 2,534 | 2,568 | 2,550 | 2,545 |
| HHS Sp Ed | 36 | 32 | 30 | 15 | 15 | 29 | 43 | 29 | 46 | 45 |
| La Paloma | 194 | 184 | 173 | 165 | 164 | 166 | 188 | 169 | 149 | 151 |
| Bridgeway (LP) | 43 | 22 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Indep Study | 495 | 457 | 390 | 355 | 330 | 295 | 256 | 253 | 193 | 206 |
| Gateway | 48 | 44 | 55 | 58 | 62 | 60 | 55 | 52 | 55 | 55 |
| NPS | 20 | 24 | 14 | 15 | 16 | 13 | 12 | 14 | 24 | 21 |
| Total September | 7,679 | 7,755 | 7,930 | 8,126 | 8,225 | 8,220 | 8,246 | 8,335 | 8,334 | 8,288 |
| Year-to-Year Change | 2.13% | 0.99% | 2.26% | 2.47% | 1.22% | -0.06% | 0.32% | 1.00% | -0.01% | -0.55% |
| Original Estimate | 7,690 | 7,757 | 7,863 | 7,863 | 8,267 | 8,325 | 8,296 | 8,287 | 8,405 | 8,288 |
| OCTOBER | | | | | | | | | | |
| Liberty | 2,012 | 2,112 | 2,246 | 2,394 | 2,377 | 2,459 | 2,490 | 2,615 | 2,656 | 2,662 |
| LHS Sp Ed | 72 | 64 | 56 | 68 | 61 | 61 | 59 | 41 | 85 | 80 |
| Freedom | 2,474 | 2,463 | 2,509 | 2,501 | 2,571 | 2,603 | 2,565 | 2,547 | 2,475 | 2,430 |
| FHS Sp Ed | 62 | 48 | 51 | 49 | 53 | 40 | 35 | 42 | 70 | 70 |
| Heritage | 2,165 | 2,275 | 2,398 | 2,488 | 2,547 | 2,468 | 2,529 | 2,560 | 2,550 | 2,534 |
| HHS Sp Ed | 35 | 35 | 28 | 15 | 14 | 31 | 44 | 29 | 45 | 45 |
| La Paloma | 186 | 174 | 175 | 167 | 158 | 168 | 176 | 169 | 143 | 150 |
| Bridgeway (LP) | 43 | 24 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Indep Study | 486 | 444 | 385 | 331 | 329 | 292 | 252 | 250 | 202 | 205 |
| Gateway | 47 | 46 | 54 | 58 | 62 | 59 | 55 | 52 | 55 | 55 |
| NPS | 22 | 19 | 14 | 16 | 14 | 15 | 14 | 15 | 23 | 21 |
| Total October | 7,604 | 7,704 | 7,916 | 8,087 | 8,186 | 8,199 | 8,219 | 8,320 | 8,304 | 8,252 |
| Year-to-Year Change | 1.70% | 1.32% | 2.75% | 2.16% | 1.22% | 0.16% | 0.24% | 1.23% | -0.19% | -0.63% |
| Original Estimate | 7,654 | 7,717 | 7,815 | 7,815 | 8,213 | 8,274 | 8,250 | 8,249 | 8,355 | 8,250 |

| | 11/12 Actual | 12/13 Actual % | 13/14 Actual % | 14/15 Actual % | 15/16 Actual % | 16/17 Actual % | 17/18 Actual % | 18/19 Actual % | 19/20 Actual % | 20/21 Estimate % |
|-----------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | | | | | | | | | | |
| NOVEMBER | | | | | | | | | | |
| Liberty | 1,998 | 2,102 | 2,247 | 2,390 | 2,366 | 2,448 | 2,467 | 2,597 | 2,649 | 2,651 |
| LHS Sp Ed | 70 | 62 | 56 | 67 | 60 | 60 | 59 | 41 | 79 | 80 |
| Freedom | 2,453 | 2,459 | 2,478 | 2,482 | 2,564 | 2,600 | 2,538 | 2,531 | 2,466 | 2,420 |
| FHS Sp Ed | 57 | 49 | 49 | 51 | 54 | 40 | 39 | 49 | 67 | 70 |
| Heritage | 2,153 | 2,270 | 2,389 | 2,487 | 2,536 | 2,457 | 2,524 | 2,556 | 2,550 | 2,523 |
| HHS Sp Ed | 36 | 35 | 28 | 15 | 14 | 31 | 43 | 29 | 45 | 45 |
| La Paloma | 179 | 185 | 175 | 166 | 158 | 173 | 183 | 177 | 144 | 150 |
| Bridgeway (LP) | 43 | 22 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Indep Study | 507 | 453 | 401 | 328 | 340 | 311 | 284 | 272 | 207 | 208 |
| Gateway | 46 | 43 | 53 | 59 | 61 | 56 | 56 | 52 | 55 | 55 |
| NPS | 22 | 20 | 14 | 17 | 14 | 16 | 14 | 14 | 24 | 21 |
| Total November | 7,564 | 7,700 | 7,890 | 8,062 | 8,167 | 8,195 | 8,207 | 8,318 | 8,286 | 8,222 |
| Year-to-Year Change | 1.06% | 1.80% | 2.47% | 2.18% | 1.30% | 0.34% | 0.15% | 1.35% | -0.38% | -0.77% |
| Original Estimate | 7,632 | 7,688 | 7,778 | 7,778 | 8,169 | 8,233 | 8,211 | 8,216 | 8,324 | 8,249 |
| DECEMBER | | | | | | | | | | |
| Liberty | 1,995 | 2,097 | 2,245 | 2,376 | 2,358 | 2,443 | 2,451 | 2,589 | 2,635 | 2,639 |
| LHS Sp Ed | 70 | 61 | 55 | 65 | 60 | 61 | 59 | 41 | 92 | 80 |
| Freedom | 2,442 | 2,445 | 2,471 | 2,478 | 2,558 | 2,594 | 2,523 | 2,519 | 2,460 | 2,409 |
| FHS Sp Ed | 59 | 48 | 58 | 50 | 55 | 43 | 38 | 57 | 73 | 70 |
| Heritage | 2,148 | 2,267 | 2,382 | 2,478 | 2,540 | 2,458 | 2,518 | 2,549 | 2,543 | 2,512 |
| HHS Sp Ed | 36 | 35 | 26 | 15 | 15 | 31 | 42 | 29 | 46 | 45 |
| La Paloma | 169 | 183 | 173 | 171 | 163 | 171 | 182 | 170 | 150 | 150 |
| Bridgeway (LP) | 43 | 20 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| Indep Study | 508 | 452 | 391 | 341 | 329 | 306 | 297 | 271 | 203 | 210 |
| Gateway | 48 | 44 | 53 | 59 | 61 | 57 | 57 | 52 | 55 | 55 |
| NPS | 19 | 19 | 13 | 18 | 15 | 16 | 14 | 16 | 24 | 21 |
| Total December | 7,537 | 7,671 | 7,867 | 8,051 | 8,154 | 8,183 | 8,181 | 8,293 | 8,281 | 8,192 |
| Year-to-Year Change | 0.88% | 1.78% | 2.55% | 2.34% | 1.28% | 0.36% | -0.02% | 1.37% | -0.14% | -1.07% |
| Original Estimate | 7,611 | 7,660 | 7,741 | 7,741 | 8,126 | 8,192 | 8,172 | 8,184 | 8,283 | 8,192 |
| JANUARY | | | | | | | | | | |
| Liberty | 1,993 | 2,080 | 2,242 | 2,366 | 2,329 | 2,422 | 2,431 | 2,567 | 2,599 | 2,648 |
| LHS Sp Ed | 68 | 59 | 54 | 64 | 60 | 67 | 59 | 41 | 91 | 60 |
| Freedom | 2,419 | 2,435 | 2,468 | 2,468 | 2,544 | 2,583 | 2,516 | 2,498 | 2,437 | 2,414 |
| FHS Sp Ed | 60 | 45 | 57 | 48 | 54 | 41 | 37 | 56 | 73 | 55 |
| Heritage | 2,110 | 2,267 | 2,362 | 2,467 | 2,523 | 2,455 | 2,487 | 2,529 | 2,533 | 2,502 |
| HHS Sp Ed | 33 | 36 | 26 | 15 | 14 | 32 | 40 | 29 | 49 | 45 |
| La Paloma | 169 | 185 | 184 | 166 | 171 | 172 | 188 | 176 | 152 | 149 |
| Bridgeway (LP) | 43 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Indep Study | 502 | 448 | 379 | 348 | 379 | 290 | 294 | 266 | 217 | 209 |
| Gateway | 45 | 42 | 51 | 58 | 57 | 53 | 50 | 50 | 52 | 55 |
| NPS | 19 | 19 | 13 | 18 | 15 | 16 | 14 | 17 | 24 | 21 |
| Total January | 7,461 | 7,648 | 7,836 | 8,018 | 8,146 | 8,131 | 8,116 | 8,229 | 8,227 | 8,158 |
| Year-to-Year Change | 0.65% | 2.51% | 2.46% | 2.32% | 1.60% | -0.16% | -0.16% | 1.35% | -0.02% | -0.84% |
| Original Estimate | 7,591 | 7,632 | 7,706 | 7,706 | 8,053 | 8,202 | 8,133 | 8,140 | 8,278 | 8,157 |

| | 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 | % |
| 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% |
| LHS Sp Ed | 72 | -0.99% | 59 | -0.33% | 53 | -0.20% | 64 | -0.73% | 68 | -0.15% | 67 | -0.85% | 59 | -0.38% | 41 | -0.92% | 88 | -0.45% | 60 | -0.43% |
| Freedom | 2,395 | -1.09% | 2,427 | -0.44% | 2,463 | -0.08% | 2,450 | -0.53% | 2,540 | -2.46% | 2,561 | 0.04% | 2,506 | 0.00% | 2,475 | 0.00% | 2,426 | 0.00% | 2,404 | 0.00% |
| FHS Sp Ed | 58 | -0.99% | 44 | -0.33% | 56 | -0.20% | 52 | -0.73% | 53 | -0.15% | 41 | -0.85% | 37 | -0.38% | 54 | -0.12% | 69 | -0.35% | 55 | -0.43% |
| Heritage | 2,087 | -1.09% | 2,257 | -0.44% | 2,360 | -0.08% | 2,454 | -0.53% | 2,461 | -0.82% | 2,456 | 0.04% | 2,478 | 0.00% | 2,526 | 0.00% | 2,524 | 0.00% | 2,491 | 0.00% |
| 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% |
| La Paloma | 174 | 4.78% | 178 | 4.24% | 171 | 3.96% | 170 | 0.00% | 171 | -1.06% | 186 | 4.89% | 188 | 0.00% | 179 | 0.00% | 152 | 0.00% | 149 | 0.00% |
| Bridgeway (LP) | 43 | 4.78% | 31 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Indep Study | 526 | 4.78% | 467 | 4.24% | 394 | 3.96% | 348 | 0.00% | 375 | -1.06% | 304 | 4.89% | 298 | 0.00% | 266 | 0.00% | 227 | 4.61% | 212 | 1.27% |
| Gateway | 45 | 4.78% | 42 | 0.00% | 51 | 0.00% | 58 | 0.00% | 55 | 0.00% | 55 | 0.00% | 50 | 0.00% | 50 | 0.00% | 52 | 0.00% | 55 | 0.00% |
| NPS | 24 | 4.78% | 18 | 0.00% | 14 | 0.00% | 20 | 0.00% | 16 | 0.00% | 16 | 0.00% | 14 | 0.00% | 20 | 0.00% | 23 | 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 | -0.45% | 8,198 | -0.35% | 8,128 | -0.36% |
| Year-to-Year Change | 0.54% | | 2.86% | | 2.52% | | 2.05% | | 1.42% | | 0.54% | | -0.55% | | 1.24% | | 0.07% | | -0.85% | |
| Original Estimate | 7,571 | (153) | 7,806 | 21 | 7,871 | 148 | 7,871 | 308 | 8,010 | 82 | 8,102 | (26) | 8,094 | (3) | 8,108 | 84 | 8,247 | (49) | 8,128 | - |
| MARCH | | | | | | | | | | | | | | | | | | | | |
| Liberty | 1,956 | -0.20% | 2,057 | -0.53% | 2,218 | -0.63% | 2,339 | -0.38% | 2,305 | -0.22% | 2,404 | -0.62% | 2,413 | -0.38% | 2,528 | -0.98% | 2,571 | -0.73% | 2,625 | -0.45% |
| LHS Sp Ed | 72 | -0.38% | 59 | -0.33% | 52 | -0.20% | 65 | -0.37% | 68 | -0.28% | 66 | -0.08% | 59 | -0.38% | 41 | -0.20% | 86 | -0.25% | 60 | -0.43% |
| Freedom | 2,386 | -0.05% | 2,408 | -0.09% | 2,458 | -0.04% | 2,441 | -0.07% | 2,533 | -0.08% | 2,559 | 0.00% | 2,497 | 0.00% | 2,470 | 0.00% | 2,420 | 0.00% | 2,393 | 0.00% |
| FHS Sp Ed | 58 | -0.05% | 45 | -0.33% | 56 | -0.21% | 52 | -0.61% | 53 | -0.08% | 41 | -0.85% | 37 | -0.38% | 54 | -0.12% | 71 | -0.24% | 55 | -0.27% |
| Heritage | 2,086 | -0.05% | 2,242 | -0.66% | 2,355 | -0.21% | 2,439 | -0.61% | 2,459 | -0.08% | 2,457 | 0.04% | 2,472 | 0.00% | 2,520 | 0.00% | 2,512 | 0.00% | 2,484 | 0.00% |
| HHS Sp Ed | 31 | 0.57% | 35 | 1.12% | 25 | -7.60% | 15 | -2.94% | 30 | -0.58% | 31 | 4.84% | 40 | 0.00% | 28 | 2.23% | 46 | -0.66% | 45 | 0.00% |
| La Paloma | 175 | 0.57% | 180 | 1.12% | 158 | -7.60% | 165 | -2.94% | 170 | -0.58% | 195 | 4.84% | 188 | 0.00% | 183 | 2.23% | 151 | -0.66% | 149 | 0.00% |
| Bridgeway (LP) | 43 | 0.57% | 30 | -30.23% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% |
| Indep Study | 516 | -1.90% | 457 | -2.14% | 406 | -3.05% | 353 | -1.44% | 351 | -0.58% | 307 | 0.99% | 301 | 1.23% | 261 | -1.88% | 224 | -1.32% | 215 | 1.27% |
| Gateway | 44 | -1.90% | 43 | -2.27% | 50 | 0.00% | 58 | 0.00% | 54 | -0.69% | 56 | 0.00% | 50 | 0.00% | 50 | 0.00% | 53 | 0.00% | 55 | 0.00% |
| NPS | 24 | -1.90% | 18 | -41.67% | 15 | -37.50% | 18 | 0.00% | 15 | -16.67% | 17 | 0.00% | 14 | -12.50% | 19 | 0.00% | 20 | 0.00% | 21 | 0.00% |
| Total March | 7,391 | -0.32% | 7,574 | -0.65% | 7,793 | -0.33% | 7,945 | -0.43% | 8,038 | -0.67% | 8,133 | -0.04% | 8,071 | -0.25% | 8,154 | -0.46% | 8,154 | -0.54% | 8,102 | -0.31% |
| Year-to-Year Change | 0.83% | | 2.48% | | 2.86% | | 1.85% | | 1.17% | | 1.18% | | -0.77% | | 1.03% | | 0.00% | | -0.63% | |
| Original Estimate | 7,553 | (162) | 7,585 | (11) | 7,841 | 152 | 7,841 | 304 | 7,971 | 67 | 8,100 | 33 | 8,064 | 7 | 8,081 | 73 | 8,220 | (66) | 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% |
| LHS Sp Ed | 72 | -0.84% | 60 | -0.08% | 51 | -0.85% | 65 | -0.25% | 68 | -0.39% | 66 | 0.00% | 57 | 0.17% | 41 | -0.00% | 86 | -0.17% | 60 | -0.43% |
| Freedom | 2,366 | -0.48% | 2,410 | -0.13% | 2,437 | -0.05% | 2,435 | 0.12% | 2,523 | -0.61% | 2,559 | 0.00% | 2,501 | 0.00% | 2,460 | 0.00% | 2,416 | 0.00% | 2,383 | 0.00% |
| FHS Sp Ed | 58 | -0.48% | 44 | -0.13% | 56 | -0.42% | 53 | -0.25% | 53 | -0.61% | 40 | -0.24% | 36 | -0.73% | 54 | -0.40% | 71 | -0.04% | 55 | -0.31% |
| Heritage | 2,076 | -0.48% | 2,239 | -0.13% | 2,345 | -0.42% | 2,442 | -0.12% | 2,444 | -0.01% | 2,451 | -0.04% | 2,454 | -0.01% | 2,510 | -0.04% | 2,511 | -0.04% | 2,477 | -0.31% |
| HHS Sp Ed | 31 | 0.57% | 35 | 1.12% | 25 | -7.60% | 15 | -2.94% | 30 | -0.58% | 30 | 0.00% | 39 | 0.00% | 28 | 0.00% | 46 | 0.00% | 45 | 0.00% |
| La Paloma | 176 | 0.57% | 177 | 0.57% | 163 | -7.60% | 178 | 0.00% | 173 | -2.84% | 185 | 7.33% | 180 | -2.84% | 184 | 2.31% | 147 | -2.65% | 149 | 0.00% |
| Bridgeway (LP) | 43 | 0.57% | 31 | -27.91% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% | 0 | -100% |
| Indep Study | 518 | 0.39% | 454 | -1.35% | 418 | -6.95% | 371 | -11.56% | 367 | -1.06% | 302 | -36.25% | 345 | 14.52% | 261 | 0.00% | 232 | 3.57% | 217 | 1.27% |
| Gateway | 44 | 0.39% | 43 | -2.27% | 51 | 0.00% | 58 | 0.00% | 54 | -7.69% | 55 | 0.00% | 44 | -22.73% | 50 | 0.00% | 53 | 0.00% | 55 | 0.00% |
| NPS | 24 | 0.39% | 18 | -25.00% | 16 | -33.33% | 17 | 0.00% | 15 | -11.76% | 17 | 0.00% | 12 | -30.00% | 20 | 0.00% | 21 | 0.00% | 21 | 0.00% |
| Total April | 7,358 | -0.45% | 7,566 | -0.11% | 7,775 | -0.23% | 7,968 | 0.23% | 8,027 | -0.14% | 8,099 | -0.42% | 8,072 | 0.02% | 8,129 | -0.31% | 8,158 | 0.05% | 8,076 | -0.33% |
| Year-to-Year Change | 0.57% | | 2.83% | | 2.76% | | 2.48% | | 0.74% | | 0.90% | | -0.33% | | 0.71% | | 0.36% | | -1.00% | |
| Original Estimate | 7,535 | (177) | 7,584 | 2 | 7,612 | 163 | 7,612 | 356 | 7,932 | 95 | 8,089 | 10 | 8,025 | 47 | 8,074 | 55 | 8,193 | (35) | 8,074 | 2 |

| | 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 | % |
| MAY | | | | | | | | | | |
| Liberty | 1,938 | -0.62% | 2,058 | -7.00% | 2,320 | -0.58% | 2,399 | -0.21% | 2,521 | 0.00% |
| LHS Sp Ed | 68 | | 58 | | 65 | | 57 | | 41 | |
| Freedom | 2,361 | -0.21% | 2,394 | -1.76% | 2,421 | -0.58% | 2,494 | -0.28% | 2,457 | -0.12% |
| FHS Sp Ed | 57 | | 43 | | 53 | | 36 | | 54 | |
| Heritage | 2,065 | -0.53% | 2,238 | -4.58% | 2,432 | -0.43% | 2,453 | -0.04% | 2,511 | 0.04% |
| HHS Sp Ed | 29 | | 35 | | 15 | | 39 | | 46 | |
| La Paloma | 170 | -3.41% | 176 | 7.98% | 159 | -8.09% | 168 | -6.67% | 122 | -17.01% |
| Bridgeway (LP) | 42 | | 0 | | 0 | | 0 | | 0 | |
| Indep Study | 502 | -3.08% | 350 | -16.27% | 373 | 0.58% | 327 | -5.22% | 254 | -2.68% |
| Gateway | 44 | | 39 | | 58 | | 44 | | 50 | |
| NPS | 24 | | 16 | | 17 | | 13 | | 22 | |
| Total May | 7,300 | -0.76% | 7,407 | -4.73% | 7,932 | -0.48% | 8,030 | -0.52% | 8,099 | -0.37% |
| Year-to-Year Change | | 2.67% | | -1.17% | | 7.08% | | -0.40% | | 0.04% |
| Original Estimate | 7,516 | (216) | 7,584 | (177) | 7,584 | 348 | 8,015 | 15 | 8,025 | 74 |
| CBEDS | 7,604 | 2.15% | 7,916 | 2.75% | 8,087 | 2.16% | 8,219 | 0.24% | 8,320 | 1.23% |
| CBEDS Increase | 160 | | 212 | | 171 | | 20 | | 101 | |
| P-1 (A1-12) | 7,056 | 0.10% | 7,498 | 2.58% | 7,654 | 2.08% | 7,821 | 0.41% | 7,935 | 1.48% |
| ADA Increase | 7 | | 189 | | 156 | | 32 | | 114 | |
| P-2/P-1 | 100.57% | 89.25% | 99.20% | 99.50% | 98.97% | 98.48% | 99.00% | 98.28% | 98.74% | 99.20% |
| P-2 (A1-12) | 7,096 | 1.58% | 7,438 | 2.55% | 7,575 | 1.84% | 7,742 | 0.23% | 7,869 | 0.43% |
| ADA Increase | 110 | 7.16% | 185 | 7.16% | 137 | 7.16% | 18 | 7.16% | 34 | 7.16% |
| P-2 to April | 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% | |
| Knightesen Elementary K-7 | 420 | 418 | 429 | 428 | 468 | 480 | 351 | 342 | 288 | 296 | 298 | 8.00 |
| Knightesen 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 | | 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 | 4.78 |
| 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 | 7,777,104 |

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 | |
| | Construction | La Paloma | Technology Upgrade | |
| Asset Cost | 4,000,000 | 6,020,000 | 7,057,428 | 17,077,428 |
| Amount Financed | 5,550,658 | 8,515,397 | 7,775,891 | 21,841,946 |
| <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 |
| Total Payments | 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% | 110,457,737 |
| 15/16 | 13,819,168,566 | 8.49% | 0.0237 | 172,739,607 | 46,475,000 | 26.9% | 126,264,607 |
| 16/17 | 14,991,846,238 | 8.49% | 0.0217 | 187,398,078 | 44,100,000 | 23.5% | 143,298,078 |
| 17/18 | 16,264,035,897 | 8.49% | 0.0450 | 203,300,449 | 101,625,000 | 50.0% | 101,675,449 |
| 18/19 | 17,644,182,008 | 8.49% | 0.0182 | 220,552,275 | 94,780,000 | 43.0% | 125,772,275 |
| 19/20 | 19,141,445,623 | 8.49% | 0.0178 | 239,268,070 | 89,275,000 | 37.3% | 149,993,070 |
| 20/21 | 20,765,765,189 | 8.49% | 0.0178 | 259,572,065 | 94,780,000 | 36.5% | 164,792,065 |

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 | 7? 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 |

Liberty Union High School District

Fund Summary - 2020-21 Original Budget

| Description | Fund 01 General | Fund 11 Adult Ed | Fund 13 Cafeteria | Fund 14 Def Maint | Fund 17 Special Res | Fund 21 Bond | Fund 25 Cap Facil | Fund 35 Construct | Fund 40 Spc Rsv Prj | Fund 51 Bond Int | Fund 63 Enterprise | Fund 73 Scholar | Total 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

| Description | | 15/16 | 16/17 | 17/18 | 18/19 | 19/20 Estimated Actuals | 20/21 Budget |
|--|-----------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|--------------------|
| | | Actuals | Actuals | Actuals | Actuals | | |
| 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 |
| percent increase | | 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 |
| percent increase | | 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 |
| percent increase | | 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 |
| Undesignated Reserve Percent | | 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 | 1,717,883 |
| 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 Actuals | 16/17 Actuals | 17/18 Actuals | 18/19 Actuals | 19/20 Estimated Actuals | 20/21 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 Readiness 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 |
| percent change | | | 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 |
| percent change | | | 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 |
| percent change | | | 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 |
| percent change | | | 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 |
| percent change | 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 |
| percent change | 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 |
| percent change | 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 |
| percent change | #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 |
| | 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 |
| | 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 |
| percent change | 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 |
| percent change | 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 |
| percent change | -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 |
| percent change | 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 |
| percent change | 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 |
| | 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 |
| | 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 Estimated Actuals | 20/21 Budget |
|---|----------|-------------------|-------------------|-------------------|-------------------|-------------------------------|-------------------|
| | | Actuals | Actuals | Actuals | Actuals | | |
| 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 | | 102.5% | 26.7% | 0.1% | 25.2% | 6.1% | -15.4% |
| 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 | | 8.9% | 28.0% | -1.0% | 32.8% | 19.1% | -2.9% |
| 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 | | 8.9% | 7.5% | 1.2% | 2.4% | 8.6% | 5.6% |
| Health & Welfare | | 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 | | 6.4% | #REF! | 0.8% | -5.1% | -1.5% | 4.9% |
| 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 | | 3.2% | #REF! | 23.6% | -19.0% | -14.8% | 9.2% |
| 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 | | 31.8% | 8.5% | 0.2% | 1.1% | -5.5% | -12.8% |
| Retiree Benefits | | 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 | | -11.0% | 16.8% | 0.0% | 46.7% | 73.7% | -15.1% |
| PERS Reduction | | 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 | | #DIV/0! | #REF! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| Other Benefits | | 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 |
| percent change | -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 |
| percent change | 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 |
| percent change | 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 |
| percent change | 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 |
| percent change | 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 |
| percent change | -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 |
| percent change | 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 | 48.3% | -50.9% | 1.8% | -13.6% | -8.3% | 17.4% |
| Total Services & Other - Restricted | 9.7% | -1.4% | 2.3% | 5.6% | 10.1% | 5.8% |
| TOTAL SERVICES & OTHER EXPENSES | 21.3% | 18.6% | 32.3% | 25.2% | 34.1% | -0.5% |
| percent change | 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% | -95.2% | 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 | | | | | | | |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 7612 | 0 | 0 | 1,500,000 | 1,500,000 | (500,000) | 0 |
| | 7615 | 0 | 0 | 0 | 0 | | 0 |
| Transfers In | 7619 | 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 |
| | | 75.7% | -81.4% | 0.9% | -0.4% | 13.1% | -31.9% |
| Total Other Outgo - Restricted | | 2,046,375 | 2,463,370 | 2,555,101 | 2,938,137 | 2,761,775 | 2,773,116 |
| | | 17.7% | 20.4% | 4.2% | 10.7% | 4.0% | -5.6% |
| TOTAL OTHER OUTGO | | 6,373,971 | 3,897,187 | 7,414,690 | 6,088,531 | 3,759,085 | 5,351,085 |
| | | 108.05% | -38.86% | 29.95% | -31.68% | -57.82% | -12.11% |
| | | | | | | | |
| | | | | | | | |
| Total Expenditures - Unrestricted | | 60,051,508 | 60,012,350 | 62,989,291 | 65,327,029 | 65,335,879 | 64,292,708 |
| | | 4.43% | -0.07% | 0.64% | -1.55% | -1.54% | -1.58% |
| Total Expenditures - Restricted | | 18,917,059 | 24,052,275 | 25,623,050 | 30,651,433 | 30,122,452 | 31,046,952 |
| | | 17.65% | 27.15% | 5.99% | 18.24% | 16.20% | 1.29% |
| TOTAL EXPENDITURES (1000-7999) | | 78,968,567 | 84,064,625 | 88,612,341 | 95,978,462 | 95,458,331 | 95,339,660 |
| | | 7.31% | 6.45% | 2.13% | 4.01% | 3.44% | -0.67% |

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: robbinl@lshd.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) | | | | | | |

| | | | 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) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| 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 | 3,882,962.00 | 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 | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |

| | | | 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) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | 8011 | 30,709,721.00 | 0.00 | 30,709,721.00 | 24,318,416.00 | 0.00 | 24,318,416.00 | -20.8% |
| 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% |
| Education Protection Account State Aid - Current Year | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | | | | | | | | |
| Tax Relief Subventions | | 8021 | 195,275.00 | 0.00 | 195,275.00 | 195,275.00 | 0.00 | 195,275.00 | 0.0% |
| Homeowners' Exemptions | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Timber Yield Tax | | | 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 | | | | |
| County & District Taxes | | 8041 | 30,686,486.00 | 0.00 | 30,686,486.00 | 30,686,487.00 | 0.00 | 30,686,487.00 | 0.0% |
| Secured Roll Taxes | | 8042 | 898,798.00 | 0.00 | 898,798.00 | 898,798.00 | 0.00 | 898,798.00 | 0.0% |
| Unsecured Roll Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8044 | 951,018.00 | 0.00 | 951,018.00 | 951,018.00 | 0.00 | 951,018.00 | 0.0% |
| Supplemental Taxes | | | | | | | | | |
| 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) | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Royalties and Bonuses | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | | | | | | | | |
| 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 | | 8290 | | | | | | | |
| 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 | 0.00 | 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% |

| | | | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Description | Resource Codes | | | | | | | | |
| 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% |

| | | | Expenditures by Object | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 7,468,374.62 | 5,515,218.41 | 12,983,593.03 | -2.3% |

| | | | 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) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| 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% |

| | | | 2019-20 Estimated Actuals | | | 2020-21 Budget | | | |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| 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 | 2020-21 |
|---------------------------|---|-------------------|--------------|
| | | Estimated Actuals | 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

| ESTIMATES THROUGH THE MONTH OF | Object | Beginning Balances (Ref: Only) | July 1 Budget | | | | | | | | | | | |
|--------------------------------------|-----------|--------------------------------|----------------|---------------|----------------|----------------|----------------|----------------|---------------|----------------|--|--|--|--|
| | | | July | August | September | October | November | December | January | February | | | | |
| A. BEGINNING CASH | JUNE | | 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 | | | | | | | | | | | | | | |
| LCFF/Revenue Limit Sources | 8010-8019 | | | | | | | | | | | | | |
| Principal Apportionment | 8020-8079 | | | | | | | | | | | | | |
| Property Taxes | 8080-8099 | | | 34,380,241.70 | 4,908,262.30 | 2,945,506.14 | 2,945,506.14 | 2,945,506.14 | 4,535,438.53 | 2,998,823.74 | | | | |
| Miscellaneous Funds | 8100-8299 | | | | 182,297.85 | 831,835.90 | | | 998,785.00 | 105,015.00 | | | | |
| Federal Revenue | 8300-8599 | | | 1,399,241.50 | | 211,567.84 | 349,258.30 | 349,258.30 | 349,258.30 | 349,258.30 | | | | |
| Other State Revenue | 8600-8799 | | | 285,050.00 | 350,000.00 | 950,000.00 | 950,000.00 | 950,000.00 | 950,000.00 | 950,000.00 | | | | |
| Other Local Revenue | 8910-8929 | | 71,774.72 | 175,129.70 | 269,216.71 | 253,878.87 | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | | | | |
| Interfund Transfers In | | | | | | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | | | | | |
| 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 | 1000-1999 | | 3,356,160.50 | 3,356,160.50 | 3,356,160.50 | 3,356,160.50 | 3,356,160.50 | 3,356,160.50 | 3,356,160.50 | 3,356,160.50 | | | | |
| Classified Salaries | 2000-2999 | | 947,076.17 | 947,076.17 | 947,076.17 | 947,076.17 | 947,076.17 | 947,076.17 | 947,076.17 | 947,076.17 | | | | |
| Employee Benefits | 3000-3999 | | 2,022,439.33 | 2,022,439.33 | 2,022,439.33 | 2,022,439.33 | 2,022,439.33 | 2,022,439.33 | 2,022,439.33 | 2,022,439.33 | | | | |
| Books and Supplies | 4000-4999 | | 231,908.95 | 231,908.95 | 231,908.95 | 231,908.95 | 231,908.95 | 231,908.95 | 231,908.95 | 231,908.95 | | | | |
| Services | 5000-5999 | | 1,080,835.00 | 1,080,835.00 | 1,080,835.00 | 1,080,835.00 | 1,080,835.00 | 1,080,835.00 | 1,080,835.00 | 1,080,835.00 | | | | |
| Capital Outlay | 6000-6599 | | | | 50,000.00 | | | | | 50,345.00 | | | | |
| Other Outgo | 7000-7499 | | 295,923.75 | 295,923.75 | 295,923.75 | 295,923.75 | 295,923.75 | 295,923.75 | 295,923.75 | 295,923.75 | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | | | | | |
| 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 | 9111-9199 | | | | | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | | | | | |
| Stores | 9320 | | | | | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| E. BALANCE SHEET ITEMS | | | | | | | | | | | | | | |
| Liabilities and Deferred Inflows | | | | | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| F. ENDING CASH, PLUS CASH | | | | | | | | | | | | | | |
| ACCUALS AND ADJUSTMENTS | | | | | | | | | | | | | | |
| Nonoperating | | | | | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| G. 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 | | | | |

| ESTIMATES THROUGH THE MONTH OF | | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--------------------------------------|--|-----------|----------------|----------------|----------------|---------------|----------|-------------|---------------|---------------|
| A. BEGINNING CASH | | JUNE | 18,918,388.94 | 17,146,374.23 | 14,310,854.23 | 11,909,394.08 | | | | |
| B. RECEIPTS | | | | | | | | | | |
| LOFF/Revenue Limit Sources | | 8010-8019 | 4,535,438.53 | 2,998,823.70 | 2,998,823.00 | 4,770,060.78 | | | 38,582,189.00 | 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 | | | 6,162,328.99 | 5,098,823.70 | 5,532,883.55 | 8,282,715.00 | 0.00 | 0.00 | 94,340,704.22 | 94,340,704.22 |
| TOTAL RECEIPTS | | | | | | | | | | |
| 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 | 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 |
| SUBTOTAL | | | 0.00 | 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 | 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 | 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 | 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 | | | | |
| G. ENDING CASH, PLUS CASH | | | | | | | | | | |
| ACCRUALS AND ADJUSTMENTS | | | | | | | | | 12,210,575.57 | |

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,937,439.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 72,637,324.54

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.67%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|---|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 3,380,096.62 |
| 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 | 0.00 |
| 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 | 0.00 |
| 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 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 | | | | 32,497,715.00 | | 31,416,375.00 |
| a. Base Salaries | | | | 564,912.00 | | 547,611.00 |
| 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 | 32,497,715.00 | -3.33% | 31,416,375.00 | -0.32% | 31,315,589.00 |
| 2. Classified Salaries | | | | 7,027,771.00 | | 6,429,433.00 |
| a. Base Salaries | | | | 58,409.00 | | 60,623.00 |
| b. Step & Column Adjustment | | | | | | |
| 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 | 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) | | 6,604,924.79 | | 4,072,215.79 | | 3,090,642.79 |

| 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 | | | | 7,776,211.00 | | 7,900,630.00 |
| a. Base Salaries | | | | 124,419.00 | | 126,410.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| 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 | | | | 4,337,143.00 | | 4,380,514.00 |
| a. Base Salaries | | | | 43,371.00 | | 32,993.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| 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 Mitigation 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) | 2,866,614.00 | 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)
Budget Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

| | | |
|---------------|--------|----|
| 13,292,763.24 | | |
| 12,983,593.03 | -2.33% | No |
| 12,993,406.00 | 0.08% | No |
| 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)
Budget Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

| | | |
|---------------|---------|---------|
| 14,869,143.93 | | |
| 17,038,575.22 | 14.59% | Not Met |
| 14,676,630.00 | -13.86% | Not Met |
| 14,915,739.00 | 1.63% | Met |

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2019-20)
Budget Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

| | | |
|---------------|--------|-----|
| 16,283,334.08 | | |
| 15,780,136.94 | -3.09% | Met |
| 15,860,020.00 | 0.51% | Met |
| 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:

| | |
|----|---|
| | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| xx | 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):

No

| | 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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 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)?

No

- 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)

| |
|--|
| |
| |
| |
| |
| |
| |

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)

No

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- 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?

Actuarial

- 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)
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

0.00

5. OPEB Contributions

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

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| 38,167.00 | | |
| | | |
| | | |

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

If Yes, date of Superintendent and CBO certification:

Jan 16 2019

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

Yes

If Yes, date of budget revision board adoption:

Dec 18 2018

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

| |
|--|
| |
|--|

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

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

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 | | |
|----|--|--|
| | | |

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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

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

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

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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |

**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) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| | | |
| | | |

**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) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| | | |
| | | |

**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) |
|--------------------------|----------------------------------|----------------------------------|
| No | No | No |
| | | |
| | | |

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?

Yes

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

June 17 2020

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?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

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 |
| 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) | | | 845,734.13 | 434,437.13 | -48.6% |
| 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 | 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 | | 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 | 1,282,610.72 | 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% |

| 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) | | | 3,366,840.83 | 2,381,867.11 | -29.3% |
| 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 | | 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 | 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) LCOFF 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 | | 9740 | 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 | | 9740 | 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% |

| 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% |

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

| | | | |
|--------------------------|------|------|------------|
| 01-3210-0-0000-0000-8290 | 3210 | 8290 | 364,430.00 |
|--------------------------|------|------|------------|

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

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

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.

SACS2020 Financial Reporting Software - 2020.1.0
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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.