

# LAGUNA BEACH UNIFIED SCHOOL DISTRICT ALL FUNDS FINAL BUDGET



## FISCAL YEAR 2020-2021







# ALL FUNDS FINAL BUDGET

## FISCAL YEAR 2020-2021



### BOARD OF EDUCATION

Peggy Wolff, President  
Carol Normandin, Clerk  
James Kelly, Member  
Dee Perry, Member  
Jan Vickers, Member

### EXECUTIVE MANAGEMENT

SUPERINTENDENT OF SCHOOLS  
Jason Vilorio, Ed.D.

### BUDGET PREPARATION

ASSISTANT SUPERINTENDENT OF BUSINESS SERVICES  
Jeff Dixon

BUDGET ADMINISTRATOR  
Raymond Lee

FINANCIAL ANALYST  
Thuy Bui

Laguna Beach Unified School District

Approval at the June 18, 2020  
Regular Meeting of the Board of Education

# TABLE OF CONTENTS

<b>Introductory Section .....</b>	
Superintendent's Message .....	3
Introduction to the Budget .....	5
Description of the District .....	6
District Goals .....	7
 <b>Budget Summary Section .....</b>	
Executive Summary.....	11
General Fund Summary .....	15
General Fund Revenues, 2 Year Comparison.....	17
General Fund Expenditures, 2 Year Comparison .....	18
Expenditures by Function .....	23
Unrestricted Funds .....	25
Restricted Funds .....	26
Components of Ending Fund Balance .....	27
Major State and Local Factors .....	28
Facilities Plan Summary .....	31
Enrollment Projections.....	32
Overview of Major Projects .....	33
Multi-Year Projections (MYP's) .....	34
Other Funds .....	35
Adult Education (Fund 11) .....	36
Cafeteria (Fund 13) .....	37
Special Reserve (Fund 17).....	38
Capital Facilities (Fund 25) .....	39
Capital Outlay Projects (Fund 40) .....	40
All Funds Summary .....	41
 <b>Informational Section .....</b>	
Budget Calendar.....	45
Financial Policies.....	46
Budget Criteria.....	49
Budget Assumptions.....	52
Glossary of Terms .....	56
 <b>Financial Reporting Section.....</b>	
Standardized Account Code Structure (SACS) .....	70



---

# Introductory Section





# LAGUNA BEACH

## UNIFIED SCHOOL DISTRICT

 949.497.7700  
 949.497.7710  
 [www.lbusd.org](http://www.lbusd.org)

June 18, 2020

To the members of the Laguna Beach Unified school community,

The balanced final budget for Laguna Beach Unified School District for the 2020-2021 fiscal year was developed maintaining the district's vision in mind of taking ownership of each child's learning in our schools, accepting no limits on potential.

We align our resources to support the strategic goals of our district, which are focused on student achievement, school culture, learning environments, staffing, and fiscal responsibility. We are mindful that there is always more work to do and we maintain an unwavering focus on continuous improvement in the ever-changing landscape of public education.

We value and share high expectations for our district for the benefit of our students. On behalf of Laguna Beach Unified Schools, I thank you for your interest and support of our district as it helps to inform our district goals and decisions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason Vilorio".

Jason Vilorio, Ed.D.  
Superintendent





# LAGUNA BEACH

## UNIFIED SCHOOL DISTRICT



949.497.7700



949.497.7710



[www.lbusd.org](http://www.lbusd.org)

### LAGUNA BEACH UNIFIED SCHOOL DISTRICT 2020/2021 All Funds Final Budget

I am pleased to present a balanced final budget for the Laguna Beach Unified School District for fiscal year 2020/2021.

This document includes:

- Program detail
- All standardized account code financial statements
- State criteria and standards
- Multi-year budget
- Technical review checklist

The attached budget contains the most up-to-date information available from the State Department of Education, Orange County Office of Education and the Orange County Tax Assessor.

Throughout the summer months, the local property tax rolls will be completed, the State will adopt a budget, and more information will become available.

Laguna Beach Unified School District is in strong financial condition with prudent reserves and a conservative balanced budget. Our budget is not a static document and the Board of Education will be regularly apprised of forthcoming information with accompanying recommendations for appropriate revisions.

Respectfully Submitted,

Jeff Dixon  
Assistant Superintendent, Business Services

## PURPOSE OF THE BUDGET

The Budget serves as both a policy document and a practical day-to-day guidance tool; it is an expression in dollars of the District's education program. It includes financial information, planning factors, fiscal policies and summaries of district funds. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year. In addition, the budget serves these primary objectives.

- ◆ A financial plan outlining proposed District actions.
- ◆ An accountability tool.
- ◆ A public information document.

## LCAP & FINAL BUDGET

The Local Control and Accountability Plan or LCAP is a critical part of California's new Local Control Funding Formula (LCFF). It is a three-year, district-level plan that is updated annually.

Given the uncertainties caused by the COVID-19 pandemic and the impact California's response has had on a local educational agency's (LEA's) ability to meaningfully engage with stakeholders, Executive Order N-56-20 was established.

Governor Gavin Newsom issued this directive on April 23, 2020, focusing on easing requirements for local educational agencies (LEAs) to complete their Local Control and Accountability Plans (LCAPs) for 2020–21. Executive Order N-56-20 delayed adoption of the full LCAP from July 1, 2020 to December 15, 2020, but replaced it with a new requirement.

Notably, the Executive Order requires school districts to complete a new report that explains the changes to program offerings that have been made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families. Therefore, the school board of education will adopt the report at the same meeting the annual budget is adopted.

## LOCAL CONTROL FUNDING FORMULA (LCFF)

California school districts are funded by a combination of local, state and federal sources. Since the early 1970s, most school districts received their general purpose or unrestricted funding under "Revenue Limit" formulas. Starting in 2013-14, the state of California instituted a new funding system for school districts.

The new system is called the Local Control Funding Formula, or LCFF. Most categorical programs were eliminated, with a few exceptions. Local property tax revenues for Laguna Beach Unified School District exceed the allocation we would receive from the state through LCFF. For this reason, Laguna Beach Unified School District will continue to be a community-funded school district.

## LAGUNA BEACH AT A GLANCE

The Laguna Beach Unified School District is located in the second largest county in California, in terms of population.

The District covers approximately 23 square miles or 14,720 acres in size and includes the cities of Laguna Beach and portions of Laguna Woods, Aliso Viejo, and Laguna Niguel as well as other unincorporated areas.

The District began operations as a unified school district in 1933. Currently, there are two elementary schools, one middle school, and one high school in the District for a total of four schools.

The District is governed by a Board of Education, the five members of which are elected to four-year terms in alternate slates of two and three.

The following is a quick overview of Laguna Beach schools.



### FINANCE & FACILITIES

**4** SCHOOLS  
**2,855** STUDENTS ENROLLED

**341** EMPLOYEES  
167 CLASSIFIED  
174 CERTIFICATED

Certificated Salaries	\$23,727,881
Classified Salaries	\$8,777,322
Employee Benefits	\$14,013,691
Books & Supplies	\$2,536,376
Services & Operating	\$9,510,938
Capital Outlay	\$1,478,000
Other Outgo	\$335,800

### EXPENDITURES PER PUPIL

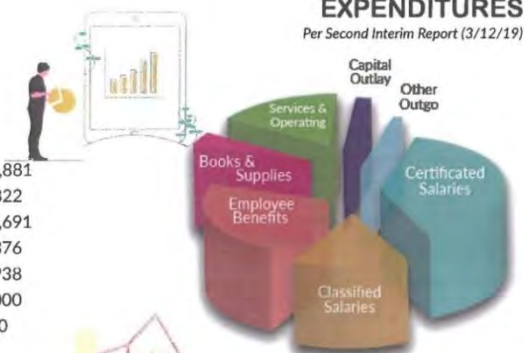
Per audit report in 2018



• Instruction Related	\$14,775
• Student Support Services	\$2,422
• Administration	\$1,589
• Facilities & Operations	\$2,317
• Other	\$1,050

### EXPENDITURES

Per Second Interim Report (3/12/19)



### SAFETY & CONSTRUCTION

**21** FACILITY PROJECTS

- ROOFING REPLACEMENT PROJECTS
- SAFETY & SECURITY IMPROVEMENTS
- HVAC UPGRADES

**14** CLASSROOM UPGRADES

Laguna Beach USD 4CLE (Collaborative Learning Environment) classrooms are redesigned by teachers to promote collaboration, communication, creativity, critical thinking, and use of technology.



**4** SCHOOLS

Participated in the School Assessment Project with the Orange County Intelligence Assessment Center and OCDE, a united effort to collect information from OC schools to ensure the safety of all students.



## MISSION, VISION & CORE BELIEFS

We believe that the district-wide commitment to these core beliefs is vital at all levels of the organization and will enable students to succeed and become responsible citizens.

### VISION AND MISSION

**Vision**

We take ownership of each child's learning in our schools, accepting no limits on potential.

**Mission**

Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.

### STRATEGIC GOALS

**Student Achievement**

All students will demonstrate academic growth across content areas.

**School Culture**

Each student will strengthen connections to the school, community, and the world by engaging in activities that build skills and responsibility.

**Learning Environment**

Safe, attractive, clean, and well-equipped learning environments will be provided for each student.

**Staffing**

The District will recruit, hire, train, and retain high performing staff.

**Fiscal Responsibility**

The District will maintain fiscal solvency and transparency to ensure support of student learning.

### CORE VALUES

**Responsibility**

We hold ourselves responsible for consistently maintaining a clear focus on our mission, which frames the behavior of our students, staff, parents, community, and Board of Education.

**Commitment**

We are committed to a focus on student learning through collaboration, reflection, and openness to change, which results in the highest levels of excellence.

**Equity**

We equitably meet the needs of all students through systems, structures, and opportunities that promote success.

**Courtesy**

We treat everyone with dignity and respect, seeking to understand each point of view without making assumptions.

**Transparency**

We are transparent in all operations of the District, demonstrating ethics through open and honest practices.



# Budget Summary Section





## EXECUTIVE SUMMARY

The public health emergency associated with the coronavirus disease 2019 (COVID-19) pandemic has required schools to respond to unprecedented challenges, shifting from traditional educational settings to focusing on distance learning and student meal distribution.

The sudden nature of the outbreak and the rapid drop in economic activity have given companies very little time to make operational and financial adjustments to absorb the drop in the top line. During this period, the travel and recreation sectors of the economy have shut down, oil prices have plunged, credit spreads have widened dramatically thereby tightening financial conditions and the stock market has seen high volatility.

Eleven years of economic expansion came to a halt this year. California, once again, will bear a heavy share of the contraction in economic activity. In 1990 it was the aerospace industry, in 2001 the tech industry, and in 2008 residential construction; each of which were sectors that California was proportionately more exposed than the rest of the nation.

While there is no good time for a recession, the Laguna Beach Unified School District is in a strong position as far in cash position and district reserves. We are well poised for it. Yet, there are still many unknowns and information is rapidly evolving about the future course of the economy. The District remains cautious, particularly sensitive given the risks to the state and national economies.

As we look into reopening schools, we face many challenges ahead of us. Nonetheless, our main goal is to ensure we serve all our students by promoting student learning and keeping the overall health and well-being of children and educators.

### THE ECONOMY AND STATE REVENUES

Governor Newsom's May Revision reflects the dramatic impacts of the COVID-19 pandemic on our state's economy. The May Revision estimates a total deficit of \$54 billion over the three year-budget period. The governor framed his proposal as a budget focused on stopping the spread of COVID-19, while protecting the state's core functions, including public education.

While California is in a better position to confront this recession in comparison to the Great Recession, without an influx of significant federal funds, the May Revision proposes significant cuts to public education and other key programs.

Before this crisis, the state had been enjoying the longest economic expansion in history and anticipated a State Budget surplus of nearly \$6 billion going into 2020–21. Unemployment had reached historic lows both across the nation and in the state, and the average Californian's income increased by 25% since the Great Recession.

Now, economists expect the national gross domestic product to decline between 26% to 40% in the second quarter of this year, and California anticipates losing over 22% of revenues that we expected at the time the Governor released his January Budget proposal. The “big three” taxes of personal income, sales and use, and corporation tax will be considerably down from original January estimates.

These revenues make up the lion's share of the revenue the state relies on to fund most of its major programs, including education and child care. The May Revision proposal assumes that the state

faces a \$54 billion State Budget deficit as it heads into the fiscal year 2020–21. According to the Governor's May Revision, this estimate includes a \$41 billion loss in state revenue compounded by the added costs of increases in the number of Californians participating in state-subsidized programs.

While Gov. Newsom includes various proposals to mitigate the impact of this recession on students, the proposals in totality represent a seismic reduction in public education funding. Unlike the prior year and many of the years during the Governor Brown era, it is anticipated that not all issues will be resolved by the end of June when the State Budget is enacted. With the delay of the income tax filing deadline from April to July, the final adjustments for the 2020–21 State Budget might not be known until August or September.

Nearly \$7 billion in cuts to the LCFF and K-12 categorical programs will be implemented should the federal government fail to intervene. It is important to note that the May Revision is not the final budget, but rather serves as the next step in the process. The Senate and Assembly will now weigh-in on the governor's proposals and advocate for each house's priorities. While only time will tell how the Legislature will choose to deal with the budget deficit, leaders in the state Assembly have stated their desire to "keep schools whole" and minimize the impacts on public education.

### K-12 CATEGORICAL PROGRAMS

The May Revision includes a roughly 50 percent reduction to various K-12 categorical programs, including the K-12 Strong Workforce Program and the Career Technical Education Incentive Grant Program.

### PENSION COSTS

The May Revision proposes buying down CalSTRS and CalPERS employer contribution rates over the next two years by redirecting funds included in last year's budget. The proposal would reduce CalSTRS and CalPERS school employer rates by about 2 percent from projected levels. Specifically, under the proposal, CalSTRS rates would be 16.15 percent in 2020-21 and 16.02 percent in 2021-22, while CalPERS rates are estimated to be 20.7 percent and 22.84 percent.

CalSTRS		
Fiscal Year	Under 2019 Budget Act	Under May Revision
2019-20	17.1	17.1
<b>2020-21</b>	<b>18.4</b>	<b>16.15 (-2.25)**</b>
2021-22	18.2*	16.02 (-2.18)**
2022-23	18.1*	18.4**
2023-24	18.1*	18.4**

CalPERS		
Fiscal Year	Under 2019 Budget Act	Under May Revision
2019-20	19.7	19.7
<b>2020-21</b>	<b>22.7</b>	<b>20.7 (-2.00)**</b>
2021-22	25.0*	22.8 (-2.20)**
2022-23	25.5*	25.8**
2023-24	26.2*	26.5**
2024-25	26.5*	26.8**
2025-26	26.4*	26.7**
2026-27	26.2*	26.5**



## REVENUES-AT-A-GLANCE

General Fund revenues come from four major sources:

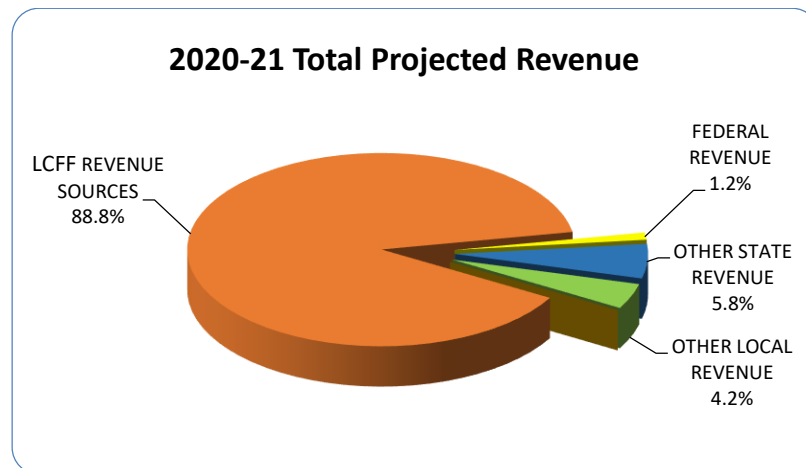
**LCFF Revenue Sources.** This category includes funds from local property taxes, LCFF hold harmless provision and Proposition 30, the Education Protection Act (EPA). Property taxes consisting of secured and unsecured taxes, homeowner's subventions, trailer coach fees and other subventions account for 88.8% of the District's total revenue.

**Federal Revenue Sources.** Federal assistance funds provide for specific categorical programs. These programs are designed to supplement the regular education programs of the District. Federal Revenue accounts for 1.2% of the District's total revenue.

**State Revenue Sources.** State funds that are allocated to the District for state categorical programs awarded to the District for which the state serves as the grantor agency. State revenue accounts for 5.8% of the District's total revenue.

**Local Revenue Sources.** Revenues that are received from interest earnings, donations, local grant/awards, leases and rental income, transportation fees, and other local sources. A major portion includes pass-through revenue for special education from the Special Educational Local Plan Area (SELPA). Local revenues account for 4.2% of the District's total revenue.

The following chart displays a summary of the District's revenue sources.

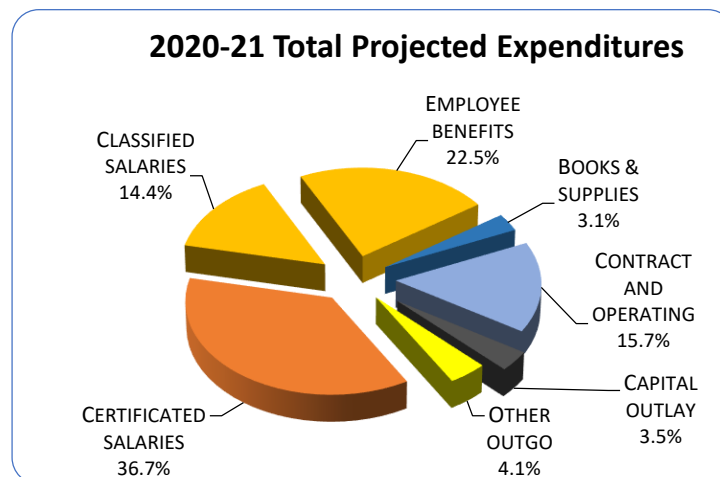


## EXPENDITURES-AT-A-GLANCE

The budget consists of seven expenditure areas:

1. Certificated Salaries
2. Classified Salaries
3. Employee Benefits
4. Books and Supplies
5. Capital Outlay
6. Contract and Operating
7. Other Outgo (inter-fund transfers, inter-agency tuition, etc.)

*Expenditures* related to employee compensation represent 73.6% of the general fund. The remaining 26.4% is spent on books and supplies, other services, capital outlay, and payments to other educational agencies. The following chart displays this data.



### **Beginning Fund Balance**

The total beginning unaudited general fund balance is estimated to be \$10,737,953. The 2019-20 Estimated Actuals continue to reflect a balanced budget. With the close of the 2019-20 fiscal year the actual beginning fund balance will increase due to carryover funds earmarked for specific programs and school sites. The actual 2020-21 beginning fund balance will be updated at the First Interim Period (after the 2019-20 financial records are closed).

### **Ending Fund Balance**

The ending fund balance is estimated to be \$11,773,003. The terminology for the District's ending fund balance for 2020-21 reflects categories of: nonspendable, restricted, committed, assigned and unassigned. The unassigned category is broken down for the Reserve for Economic Uncertainty (REU) and Other Unappropriated. The 2020-21 budget shows the General Fund operating income budget of \$67.0 million and the operating expense budget of \$65.9 million.

## GENERAL FUND SUMMARY

The following narrative is divided into the major categories of the budget and is a comparison of the Fiscal Year 2019-20 Estimated Actuals and the 2020-21 Budget. Actual revenues and expenditures for 2019-20 were considered in the development of this budget. The account code structure is designed to be in compliance with the State Standardized Account Code Structure as well as to be a more effective monitoring and reporting tool.

### Revenues

- ❖ LCFF Sources increased by \$1,980,354. 2020-21 Secured Property Tax revenue is projected at an increase of 2.5% over the 2019-20 Estimated Actual level.
- ❖ Federal revenue shows a decrease of \$101,197 attributed to proposed budget cuts for education and some notable K-12 programs. Among proposed changes is a restructuring of the Elementary and Secondary Education Act (ESEA), turning it into a block grant that would consolidate major programs into its fold, including the Every Student Succeeds Act's (ESSA's) Title I and Title II. No one knows the path that the recession will take, and if the federal government will provide any additional relief beyond the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- ❖ Other State Revenue is expected to decrease by \$694,050. The May Revision proposes reducing funding for various categorical programs. If federal funds materialize, then these cuts may be reversed.
- ❖ Local revenue has a decrease of \$1,079,495. Donation revenue is excluded at Budget Adoption and budgeted when received, except for the annual donation of \$250,000 from SchoolPower. Carryover funds from 2019-20 will be adjusted at the First Interim Reporting Period.

### Expenditures

#### ❖ **1000 – Certificated Salaries**

Salary costs have a net increase of \$1,034,571. Certificated salaries have been adjusted to reflect current position control and the needs of the district. The total certificated Full-Time Equivalent is projected to be 167.2 FTE for 2020-21.

Certificated negotiations have not been settled for 2020-21 and as a result, salary increases are not included in this budget. However, funds are reserved in the fund balance should a potential agreement materialize.

#### ❖ **2000 – Classified Salaries**

Salary costs have a net increase of \$470,879. Classified salaries have been adjusted to reflect current position control and the needs of the district. The total classified Full-Time Equivalent is projected to be 123.8 FTE for 2020-21.

At the time of budget preparation, a tentative agreement with CSEA has not concluded. Therefore, no negotiated salary increase has been included in the 2020-21 budget. However, funds are reserved in the fund balance should a potential agreement materialize.

**❖ 3000 – Benefits**

Employee benefits have a net decrease of \$49,592. The May Revise reallocated funds towards long-term unfunded liabilities to further reduce employer contribution rates in 2020-21 and 2021-22. As result, The CalSTRS employer statutory rate is projected to decrease from 17.10% to 16.15%.

Employer contributions for the Public Employees' Retirement System have increased from 19.721% to 20.70% of classified salaries.

Statutory costs include Medicare (1.45%), Social Security (6.20% for classified employees only), State Unemployment Insurance (0.05%), and Worker's Compensation (1.326%, representing a slight increase of 0.07% from 2019-20).

The Districtwide hard cap for health and welfare benefits continues to be \$4,780,000 for all employees. The District will contribute an annual amount for eligible unit members based on a tiered structure. Eligible unit members will be responsible for any costs incurred over the individual district contribution.

**❖ 4000 – Books & Supplies**

Books and Supplies have a net decrease of \$880,804 due to the exclusion of carryover and prior year one-time expenditures.

**❖ 5000 – Contracted Services & Other Operating Expenses**

An increase of \$300,842 for Contracted Services & Other Operating Expenses is based on projected expenditures for routine maintenance, utilities, insurance, special education, pupil transportation and technology.

**❖ 6000 – Capital Outlay**

A decrease of \$260,284 is budgeted for capital outlay costs for 2020-21.

**❖ 7000 – Other Outgo**

Other Outgo has an increase of \$14,950.

**❖ Transfers Out**

The District continues to support school nutrition during this incredibly difficult time. It is anticipated that a contribution of \$250,000 will be required to maintain operations associated with serving meals. However, the outlook remains uncertain as social distancing may continue.

Based on the scheduled 10-year facilities master plan, the District plans to continue making deposits to replenish what is used and ensure all of the projects on the list can be accomplished in the planned timeframes.

A transfer of \$900,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the facility, repair and replacement program (FRRP).

Finally, a transfer of \$1,200,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the Capital Improvement Plan (CIP).



## GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND	2019-20 Estimated Actuals	2020-21 Final Budget	Difference	Percent Change
<b>8010-8099 LCFF Revenue Sources</b>				
State Aid - Current Year	548,204	548,204	-	0%
Education Protection Account State Aid	550,722	536,188	(14,534)	-3%
Homeowners' Exemptions	279,652	285,000	5,348	2%
Secured Roll Taxes	53,805,000	55,150,200	1,345,200	3%
Unsecured Roll Taxes	1,634,500	1,967,840	333,340	20%
Prior Years' Taxes	689,000	1,000,000	311,000	45%
<b>Total LCFF Revenue Sources</b>	<b>57,507,078</b>	<b>59,487,432</b>	<b>1,980,354</b>	<b>3%</b>
<b>8100-8299 Federal Revenue</b>				
Special Education Entitlement	501,143	451,029	(50,114)	-10%
Special Education Discretionary Grants	45,588	41,044	(4,544)	-10%
All Other Federal Revenue	366,978	320,439	(46,539)	-13%
<b>Total Federal Revenue</b>	<b>913,709</b>	<b>812,512</b>	<b>(101,197)</b>	<b>-11%</b>
<b>8300-8599 Other State Revenue</b>				
Mandated Cost Reimbursements	118,560	119,301	741	1%
State Lottery Revenue	604,625	576,495	(28,130)	-5%
All Other State Revenue	3,845,278	3,178,617	(666,661)	-17%
<b>Total Other State Revenue</b>	<b>4,568,463</b>	<b>3,874,413</b>	<b>(694,050)</b>	<b>-15%</b>
<b>8600-8799 Other Local Revenue</b>				
Sale of Equipment/Supplies	1,086	1,200	114	10%
Leases And Rentals	36,085	50,700	14,615	41%
Interest Earnings	260,760	80,000	(180,760)	-69%
Transportation Fees from Individuals	216,700	325,000	108,300	50%
Fees and Contracts	9,676	-	(9,676)	-100%
All Other Local Revenue	1,922,772	898,849	(1,023,923)	-53%
Special Education SELPA	1,478,884	1,490,719	11,835	1%
<b>Total Other Local Revenue</b>	<b>3,925,963</b>	<b>2,846,468</b>	<b>(1,079,495)</b>	<b>-27%</b>
<b>TOTAL REVENUES</b>	<b>66,915,213</b>	<b>67,020,825</b>	<b>105,612</b>	<b>0.2%</b>

## GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

Object	Description	2019-20	2020-21	Difference	% Change
1110	REGULAR TEACHER	17,123,581	17,717,763	594,182	3%
1130	HOURLY TEACHER	282,222	332,892	50,670	18%
1170	STIPENDS	105,203	129,263	24,060	23%
1180	EXTRA DUTY TEACHER	335,766	342,852	7,086	2%
1185	COACHES	184,674	184,674	-	0%
1190	SUBSTITUTE	253,708	430,443	176,735	70%
1210	SCHOOL LIBRARIAN	119,193	122,769	3,576	3%
1230	COUNSELOR	1,082,350	1,115,231	32,881	3%
1240	PSYCHOLOGIST	636,263	636,263	-	0%
1250	SPEECH SPECIALIST	153,857	156,934	3,077	2%
1260	NURSE	199,637	250,369	50,732	25%
1270	STIPENDS	8,660	8,833	173	2%
1280	HOURLY PUPIL SUPPORT	17,783	17,783	-	0%
1290	SUBSTITUTE	9,831	9,831	-	0%
1310	SUPERINTENDENT	292,723	304,431	11,708	4%
1315	DEPUTY SUPERINTENDENT	223,482	244,935	21,453	10%
1320	ASSISTANT SUPERINTENDENT	20,203	-	(20,203)	0%
1330	PRINCIPAL	766,900	774,005	7,105	1%
1340	ASSISTANT PRINCIPAL	481,268	496,341	15,073	3%
1350	DIRECTOR	742,698	799,631	56,933	8%
1360	CERTIFICATED TECH LEAD	33,100	33,762	662	2%
1370	SUPERVISOR & ADMIN - STIPENDS	81,782	83,417	1,635	2%
1390	SUPERVISOR & ADMIN - SUBSTITUTE	3,303	-	(3,303)	-100%
1995	OTHER CERTIFICATED	16,807	17,143	336	2%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>23,174,994</b>	<b>24,209,565</b>	<b>1,034,571</b>	<b>4%</b>
2105	TECHNOLOGY AIDE	77,219	77,837	618	1%
2110	INSTRUCTIONAL AIDE	711,385	717,077	5,692	1%
2115	INSTRUCTIONAL AIDE-SPECIAL ED	1,340,776	1,351,501	10,725	1%
2125	CLASSROOM PROF/ATHLETIC TRAINER	147,411	148,590	1,179	1%
2140	COACH, CLASSIFIED AFTER SCHOOL	448,720	481,633	32,913	7%
2145	INSTRUCTIONAL, CL (AFTER SCH)	19,561	19,561	-	0%
2150	INSTRUCTIONAL-EXTRA EARNINGS	19,760	55,547	35,787	181%
2170	INSTRUCTIONAL AIDES STIPENDS	4,313	6,206	1,893	44%
2180	INSTRUCTIONAL AIDE'S OVERTIME	360	500	140	39%
2190	INSTRUCTIONAL AIDE SUBSTITUTE	170,200	208,865	38,665	23%
2210	MAINTENANCE	318,672	321,221	2,549	1%
2215	CUSTODIAN	794,382	800,737	6,355	1%
2220	DELIVERY DRIVER	23,403	23,590	187	1%
2225	LIBRARY MEDIA	234,924	236,802	1,878	1%

## General Fund Expenditures, 2 Year Comparison

Object	Description	2019-20	2020-21	Difference	% Change
2230	HEALTH CLERK	182,595	184,055	1,460	1%
2250	CLASSIFIED SUPPORT-EXTRA EARNINGS	1,390	2,094	704	51%
2255	OTHER PROFESSIONAL SUPPORT	43,230	43,230	-	0%
2275	PLUMBER	102,558	103,378	820	1%
2280	CLASSIFIED SUPPORT OVERTIME	26,408	30,932	4,524	17%
2290	CLASSIFIED SUPPORT SUBSTITUTE	158,530	233,952	75,422	48%
2310	ASSISTANT SUPERINTENDENT	209,531	216,463	6,932	3%
2320	CLASSIFIED MANAGEMENT	439,948	452,084	12,136	3%
2330	CONFIDENTIAL	519,058	527,795	8,737	2%
2340	DIRECTOR	171,463	171,463	-	0%
2420	GENERAL ADMINISTRATION-CLASSIFIED	2,176,160	2,284,026	107,866	5%
2450	CLASSIFIED EXTRA DUTY	4,628	8,557	3,929	85%
2470	ADMINISTRATIVE STIPENDS	21,650	41,667	20,017	92%
2480	CLERICAL & OFFICE OVERTIME	21,703	21,703	-	0%
2490	CLERICAL SUBSTITUTE	18,107	33,748	15,641	86%
2910	NOON DUTY SUPERVISORS	214,356	216,070	1,714	1%
2920	JOB COACH-SPECIAL ED TECHNICIAN	12,255	12,353	98	1%
2950	OTHER CLASSIFIED SALARIES	274,340	276,535	2,195	1%
2955	OTHER CLASSIFIED-EXTRA EARNINGS	20,382	39,324	18,942	93%
2960	STUDENT WORKER	5,018	3,528	(1,490)	-30%
2970	OTHER CLASSIFIED STIPENDS	70,906	116,305	45,399	64%
2980	OTHER CLASS OVERTIME	3,328	3,328	-	0%
2990	OTHER CLASSIFIED SUBS	7,808	15,060	7,252	93%
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>9,016,438</b>	<b>9,487,317</b>	<b>470,879</b>	<b>5%</b>
3101	STRS,CERTIFICATED	6,871,900	6,408,425	(463,475)	-7%
3102	STRS,CLASSIFIED	131,235	144,096	12,861	10%
3201	PERS,CERTIFICATED	41	50	9	22%
3202	PERS,CLASSIFIED	1,435,018	1,614,151	179,133	12%
3313	MEDICARE,CERTIFICATED	336,892	348,039	11,147	3%
3314	MEDICARE,CLASSIFIED	132,741	137,795	5,054	4%
3355	OASDI,CERTIFICATED	3,661	3,670	9	0%
3356	OASDI,CLASSIFIED	514,062	536,741	22,679	4%
3401	HEALTH & WELFARE, CERTIFICATED	3,136,078	3,208,258	72,180	2%
3402	HEALTH & WELFARE,CLASSIFIED	1,543,922	1,571,742	27,820	2%
3501	SUI,CERTIFICATED	11,609	11,966	357	3%
3502	SUI,CLASSIFIED	4,601	4,754	153	3%
3601	WORKERS'COMP,CERTIFICATED	292,793	323,964	31,171	11%
3602	WORKERS'COMP,CLASSIFIED	115,707	122,017	6,310	5%
3701	RETIREE BENEFITS,CERTIFICATED	95,000	120,500	25,500	27%
3702	RETIREE BENEFITS,CLASSIFIED	70,000	79,500	9,500	14%
3751	OPEB active employees Certificated	-	69,615	69,615	0%

## General Fund Expenditures, 2 Year Comparison

Object	Description	2019-20	2020-21	Difference	% Change
3752	OPEB active employee Classified	-	30,385	30,385	0%
3901	OTHER BENEFITS,CERTIFICATED	90,000	-	(90,000)	-100%
3961	CASH IN-LIEU/SUPL EARLY RETR-CE	61,475	61,475	-	0%
3962	CASH IN-LIEU/SUPL EARLY RET-CL	50,000	50,000	-	0%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>14,896,735</b>	<b>14,847,143</b>	<b>(49,592)</b>	<b>-0.3%</b>
4100	TEXTBOOKS	827,226	350,390	(476,836)	-58%
4210	LIBRARY BOOKS	15,781	25,000	9,219	58%
4220	OTHER BOOKS	36,777	8,213	(28,564)	-78%
4310	MATERIALS & SUPPLIES-INSTRUCTIONAL	677,270	391,637	(285,633)	-42%
4312	COPIER PAPER	30,135	45,114	14,979	50%
4315	SOFTWARE - INSTRUCTIONAL	39,711	49,606	9,895	25%
4320	TECHNOLOGY SUPPLIES	385,604	314,562	(71,042)	-18%
4322	INK/PRINTER SUPPLIES	45,913	52,214	6,301	14%
4325	REFRESHMENTS - NOT FOOD SERVICES	51,990	75,683	23,693	46%
4330	TESTS/SCORING	100,639	105,000	4,361	4%
4340	GENERAL SUPPLIES-NON INSTRUCT	94,669	97,927	3,258	3%
4350	SOFTWARE - NON INSTRUCTIONAL	408	1,030	622	152%
4355	COPIER SUPPLIES	-	515	515	0%
4361	OTHER CUSTODIAL SUPPLIES	99,905	99,282	(623)	-1%
4362	MAINTENANCE SUPPLIES	97,618	75,000	(22,618)	-23%
4365	PUBLICATIONS & JOURNALS	972	2,717	1,745	180%
4368	SUBSCRIPTIONS	10,834	11,537	703	6%
4375	FUEL FOR VEHICLES	6,850	12,505	5,655	83%
4410	EQUIPMENT-NEW \$500-\$5000	187,811	151,128	(36,683)	-20%
4460	EQUIPMENT-COMPUTER \$500-\$5000	136,514	126,668	(9,846)	-7%
4462	COMPUTER PRINTERS \$500-\$5000	7,120	8,476	1,356	19%
4470	SOFTWARE>\$500 PER ITEM	1,821	3,853	2,032	112%
4480	SITE IMPROVEMENT-NON CAPITAL	38,748	5,455	(33,293)	-86%
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>2,894,316</b>	<b>2,013,512</b>	<b>(880,804)</b>	<b>-30%</b>
5100	SUBAGREEMENTS FOR SERVICES	2,902,479	3,036,547	134,068	5%
5210	MILEAGE REIMBURSEMENT	5,068	7,488	2,420	48%
5220	TRAVEL & CONFERENCE	218,644	221,230	2,586	1%
5240	RECRUITING	734	1,339	605	82%
5259	OTHER TRAVEL EXP TAXABLE-CE	3,000	3,090	90	3%
5298	TAXABLE MILEAGE-CLASSIFIED	4,800	4,800	-	0%
5299	TAXABLE MILEAGE-CERTIFICATED	31,800	31,800	-	0%
5310	DUES & MEMBERSHIPS	65,808	67,431	1,623	2%
5450	OTHER INSURANCE	301,171	310,176	9,005	3%
5510	HEAT - UTILITIES	18,500	20,597	2,097	11%
5520	LIGHT & POWER	286,780	379,270	92,490	32%
5530	WATER - UTILITIES	110,565	152,220	41,655	38%

## General Fund Expenditures, 2 Year Comparison

Object	Description	2019-20	2020-21	Difference	% Change
5540	TRASH - UTILITIES	50,637	58,704	8,067	16%
5545	TREE TRIMMING	78,403	47,473	(30,930)	-39%
5550	PEST CONTROL	11,500	14,419	2,919	25%
5555	SEWER FEES	85,980	88,551	2,571	3%
5560	ALARM SERVICES	88,762	88,770	8	0%
5580	POOL COSTS	65,000	66,945	1,945	3%
5601	ASBESTOS	19,130	19,705	575	3%
5604	FLOOR COVERING	43,003	31,600	(11,403)	-27%
5607	PAVING	76,841	90,000	13,159	17%
5609	ROOFING	11,707	-	(11,707)	-100%
5610	CONTRACT SERVICES	250,118	380,945	130,827	52%
5620	RENTAL EXPENSE	8,979	17,144	8,165	91%
5630	COMPUTER REPAIRS/MAINTENANCE	2,044	3,985	1,941	95%
5640	VEHICLE REPAIR	12,654	14,300	1,646	13%
5650	SOFTWARE/COPIER MAINTENANCE FEE	30,800	50,420	19,620	64%
5660	HVAC	68,129	15,000	(53,129)	-78%
5661	ELECTRICAL REPAIRS	126,874	50,000	(76,874)	-61%
5662	PLUMBING REPAIRS	70,880	77,025	6,145	9%
5670	RISK MANAGEMENT	6,532	6,805	273	4%
5675	PAINTING	116,337	110,000	(6,337)	-5%
5680	LANDSCAPE/IRRIGATION	369,097	366,840	(2,257)	-1%
5690	MISC REPAIR	30,653	34,892	4,239	14%
5692	OTHER MAINTENANCE SERVICES	25,397	35,268	9,871	39%
5695	HAZARDOUS MATERIALS	-	5,150	5,150	0%
5760	CATERING - FOOD SERVICES	2,500	2,060	(440)	-18%
5805	ANNUAL SOFTWARE LICENSE FEE	676,793	566,161	(110,632)	-16%
5813	SUBSCRIPTIONS - ONLINE	13,828	15,851	2,023	15%
5815	ADVERTISING	2,109	3,500	1,391	66%
5820	BANKING SERVICES	20,000	23,569	3,569	18%
5825	ADMIN FEE COUNTY TREASURER	237	309	72	30%
5830	CONSULTANTS-INSTRUCTIONAL	247,503	146,609	(100,894)	-41%
5831	CONSULTANTS-OTHER	388,732	440,132	51,400	13%
5832	CONSULTANTS-COMPUTER SERVICES	41,251	10,000	(31,251)	-76%
5835	LEGAL EXPENSE	344,192	355,000	10,808	3%
5840	AUDITS	38,000	38,700	700	2%
5845	FINGER PRINTING	7,000	10,299	3,299	47%
5850	REGULATORY FEES	550	616	66	12%
5852	OTHER LOCAL AGENCY FEES	153,315	157,384	4,069	3%
5855	CHARTER BUS-HOME TO SCHOOL	96,956	96,113	(843)	-1%
5860	MISC OUTSIDE VENDOR	401,448	423,393	21,945	5%
5865	CHARTER BUS-ATHLETIC/FIELD TRIP	153,492	168,331	14,839	10%



General Fund Expenditures, 2 Year Comparison

Object	Description	2019-20	2020-21	Difference	% Change
5870	OUTSIDE PRINTING	25,741	32,407	6,666	26%
5875	TUITION	341,134	329,162	(11,972)	-4%
5877	PRESCHOOL TUITION	14,219	13,056	(1,163)	-8%
5878	PARENT REIMBURSEMENT (LEGAL)	431,638	432,659	1,021	0%
5880	TRANSPORTATION-IN LIEU	18,633	15,482	(3,151)	-17%
5881	NPS TRANSPORTATION-IN LIEU	6,928	8,255	1,327	19%
5885	OCCUPATIONAL THERAPY	50,000	51,495	1,495	3%
5886	PHYSICAL THERAPY	29,040	29,908	868	3%
5887	SPEECH THERAPY	116,570	120,055	3,485	3%
5888	VISION THERAPY	6,416	6,608	192	3%
5889	OTHER THERAPY	184,420	239,888	55,468	30%
5894	IBI SUPERVISION	30,543	23,878	(6,665)	-22%
5895	OUTSIDE ASSESSMENT FEES	10,725	45,000	34,275	320%
5898	AB3632 ROOM & BOARD	364,734	384,548	19,814	5%
5910	POSTAGE/DELIVERY	12,732	29,975	17,243	135%
5920	TELEPHONE SERVICE	23,215	23,910	695	3%
5930	MOBILE COMMUNICATIONS	36,000	36,000	-	0%
5940	INTERNET CONNECTIVITY	180,000	180,000	-	0%
	<b>TOTAL CONTRACTED SERVICES</b>	<b>10,069,400</b>	<b>10,370,242</b>	<b>300,842</b>	<b>3%</b>
6110	SITE IMPROVEMENT	43,563	115,000	71,437	-8%
6203	ELECTRICAL	-	42,525	42,525	0%
6204	FLOOR COVERING	90,624	110,000	19,376	21%
6205	HVAC	258,634	354,000	95,366	37%
6206	PAVING	6,875	-	(6,875)	-100%
6207	PLUMBING	45,242	-	(45,242)	-100%
6209	ROOFING	1,934	-	(1,934)	-100%
6230	BUILDING IMPROVEMENTS	461,791	290,000	(171,791)	-37%
6410	EQUIPMENT-NEW >\$5000	990,037	1,086,971	96,934	10%
6430	VEHICLE-LEASE/PURCHASE	17,547	-	(17,547)	-100%
6460	COMPUTER EQUIPMENT>\$5000	242,537	76,500	(166,037)	-68%
6520	REPLACE NON-INSTRUCT EQUIPMENT	426,496	250,000	(176,496)	-41%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,585,280</b>	<b>2,324,996</b>	<b>(260,284)</b>	<b>-10%</b>
7142	IAA-PAYMENTS TO COUNTY OFFICES	332,050	347,000	14,950	5%
7283	ALL OTHER TRANSFERS TO JPA	36,000	36,000	-	0%
	<b>TOTAL OTHER OUTGO</b>	<b>368,050</b>	<b>383,000</b>	<b>14,950</b>	<b>4%</b>
7612	IFT-TRFS OUT TO SPECIAL RESERVE	3,100,000	2,100,000	(1,000,000)	-32%
7616	IFT-TRFS OUT TO CAFETERIA FUND	425,000	250,000	(175,000)	-41%
	<b>TOTAL TRANSFERS OUT</b>	<b>3,525,000</b>	<b>2,350,000</b>	<b>(1,175,000)</b>	<b>-33%</b>
	<b>TOTAL EXPENDITURES</b>	<b>66,530,213</b>	<b>65,985,775</b>	<b>(544,438)</b>	<b>-0.8%</b>

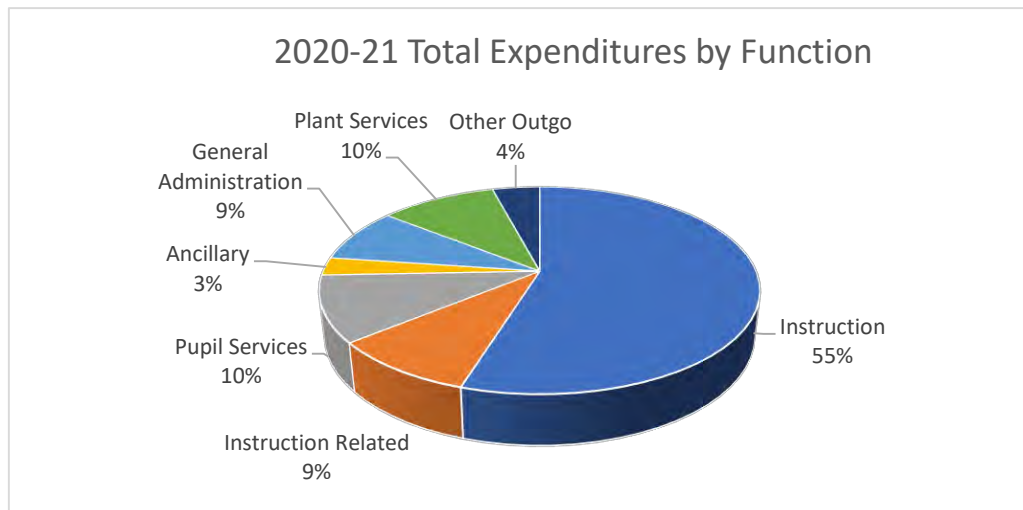
## TOTAL PROJECTED EXPENSES BY FUNCTION

The Standardized Account Code Structure (SACS) was mandated by the federal government to be utilized within the State of California to establish a uniform, comprehensive, and minimum chart of accounts. Its purpose is to improve financial data collection and comparability. While revenue is not tracked by function, this creates a logical framework to determine how schools allocate and distribute resources and provides standard information for use by the federal government, administrators, board members, legislators and others interested in school finance.

In fiscal year 2002-03, School Districts were mandated to follow General Accounting Standards Board Proclamation 34 (GASB 34), which requires districts to report by major function in their financial statements. This is the standard by which we will analyze data from one year to the next for public consumption. It is by no means the only way to look at the financial information of the district but it is a statewide standard that all districts adhere to.

Function represents a general operational area in a local education agency and groups together related activities. A function describes activities or services performed in order to accomplish a goal. School districts use all of the functions in the process of educating students or organizing resources to educate students. The function field is required of all expenditures of the district.

The following dissects major functions to provide for an understanding of reporting on the function level in addition to understanding how money is spent to educate students within the Laguna Beach Unified School District as shown in the following chart.



## MAJOR FUNCTION DESCRIPTIONS

### INSTRUCTION

Activities dealing directly with the interaction between teachers and students. Includes regular and special education services.

### INSTRUCTION RELATED SERVICES

These are services that provide administrative, technical and logistical support to facilitate and enhance instruction. (i.e. Curriculum development, staff development, library, media and technology as well as school administration).

### PUPIL SERVICES

Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, and transportation.

### ANCILLARY SERVICES

School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment. (i.e. Athletics, band, clubs.)

### GENERAL ADMINISTRATION

Activities concerned with establishing policy and overall general administration of the district (i.e. Board, Superintendent, Fiscal Services, Human Resources and Data Processing).

### PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and state of repair.

### OTHER OUTGO

Outlay for debt service, transfers between agencies and interfund transfers.

	<b>2020-21 BUDGET</b>
<b>Instruction</b>	
Instruction	29,550,394
Special Education, Separate Classes	3,944,401
Special Education, Supplemental Aids	209,221
Special Education, Nonpublic Schools	2,058,539
Special Education, Other Specialized Srv cs	424,654
	<b>36,187,209</b>
<b>Instruction Related</b>	
Supervision of Instruction	730,267
Instructional Library, Media & Technology	1,290,836
Other Instructional Resources	554,017
School Administration	3,526,784
	<b>6,101,904</b>
<b>Pupil Services</b>	
Guidance & Counseling Services	1,438,449
Psychological Services	975,844
Attendance & Social Work	606,262
Health Services	741,970
Speech Pathology & Audiology Services	218,234
Pupil Testing Services	2,266
Pupil Transportation	2,019,210
Food Services	71,787
Other Pupil Services	731,598
	<b>6,805,620</b>
<b>Ancillary</b>	
	1,843,769
	<b>1,843,769</b>
<b>General Administration</b>	
Board & Superintendent	1,251,463
External Financial Audit	38,700
General Administration	3,221,673
Staff Development	713
Data Processing	1,072,920
	<b>5,585,469</b>
<b>Plant Services</b>	
Plant Maintenance & Operations	4,914,149
Security	194,130
Facilities Acquisition & Construction	1,620,525
	<b>6,728,804</b>
<b>Other Outgo</b>	
Transfers Between Agencies	383,000
Interfund Transfers	2,350,000
	<b>2,733,000</b>

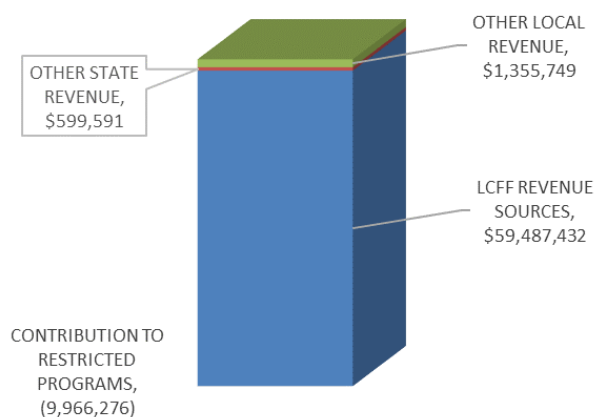
**Grand Total 65,985,775**

## UNRESTRICTED FUNDS

The Local Control Funding Formula (LCFF) replaces the old revenue limit funding system and more than 40 categorical programs by consolidating them into one revenue stream on a permanent basis. Under the "revenue limit and categorical-funded programs" model, revenues were typically divided between unrestricted and restricted. Accountability for the use of the funds was lower on unrestricted dollars and tight on restricted dollars, and rule-based compliance was the norm.

Under the LCFF model, revenues are treated differently. Accountability for the use of funds extends to all LCFF dollars. In the standardized account code structure (SACS), all LCFF funding is accounted for as an unrestricted resource. School districts have the option of defining local codes in tracking expenditures.

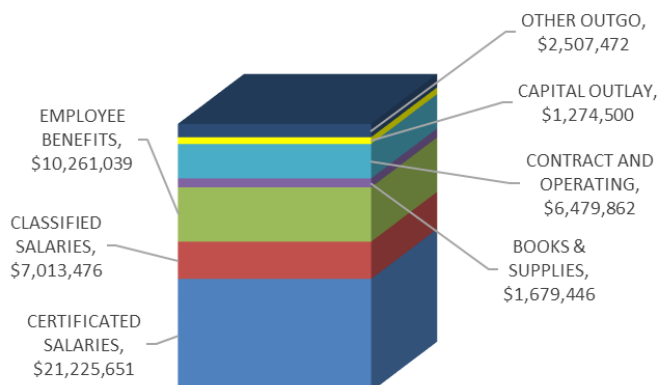
2020-21 Unrestricted General Fund Revenue



**96.8% of the District's General Fund Unrestricted Revenue is generated from Local Control Funding Formula Sources.**

Most of the District's General Fund of Unrestricted Revenue is generated from property taxes. Only a small percentage of unrestricted funds are derived from state apportionments and other local income sources.

2020-21 Unrestricted General Fund Expenditures



It takes people to teach students. **73.6% of total unrestricted expenditures are committed to the salaries and benefits for employees of the District.**

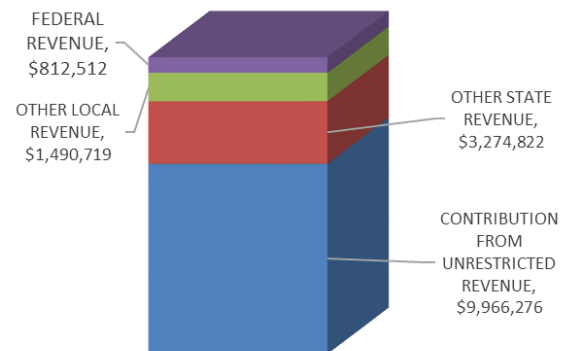
## RESTRICTED FUNDS

School districts also receive funds from federal and state agencies for categorical programs. Categorical programs are bound by various restrictions on how funds may be used, therefore, are categorized as restricted funds. Often, programs are designed to “augment” those services which are provided to all students. By law, districts must use categorical funds to “supplement, not supplant” the already available services.

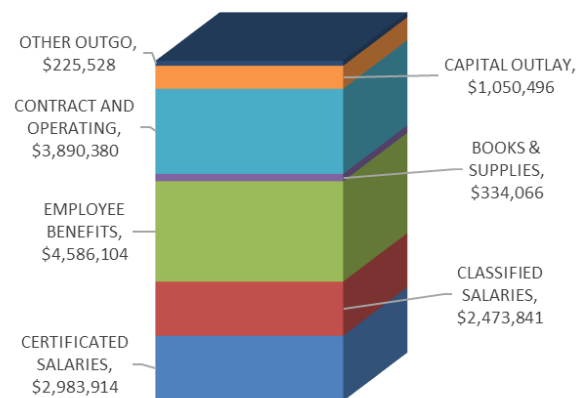
In past years, state categorical funds were the second largest source of revenue for school districts. However, the implementation of the Local Control Funding Formula has eliminated the majority of state categorical programs. The Special Education categorical program is the largest state categorical program still in existence.

In addition to funding received from state and federal sources, the educational programs of the district are enhanced by grants, awards, and/or donations received from the local community, corporations, school foundations, and other agencies. Generally, the donor stipulates the purpose for which the funds are to be used; therefore, these funds are also categorized as restricted funds.

2020-21 Restricted General Fund Revenue



2020-21 Restricted General Fund Expenditures





## COMPONENTS OF ENDING FUND BALANCE

The components of the ending fund balance in the General Fund are as follows.

### GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54 TERMINOLOGY

<u>ENDING FUND BALANCE</u>			<u>\$ 11,773,003</u>
<u>Nonspendable - (Revolving Cash)</u>	\$	50,000	
<u>Restricted - (Categorical Programs)</u>			
Routine Restricted Maintenance		2,662,000	
<u>Committed</u>		-	
<u>Assigned</u>		5,746,003	
Potential One-Time Expenditures Including:			
District Goals, GASB 74/75, Textbooks, Special Education,			
Litigation, Furniture, Equipment and Facilities			
<u>Unassigned / Unappropriated</u>			
Reserve for Economic Uncertainties = 5%		3,315,000	
State required reserve for economic uncertainty 3%			
Local requirement under Policy 3101: Financial Reserves 2%			
Fund Balance			<u>\$ 11,773,003</u>
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate 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.			
General Fund Expenditures		63,635,775	
General Fund Transfers Out to Other Funds		<u>2,350,000</u>	
General Fund Expenditures and Transfers		<u>65,985,775</u>	
<u>Assigned</u>			
Potential Onetime Expenditures	8.7%	5,746,003	
District Goals, GASB 74/75, Textbooks, Special Education,			
Litigation, Furniture, Equipment and Facilities			
<u>Unassigned</u>			
State Minimum Reserve Level	3.0%	1,979,574	
District Minimum Reserve Level	2.0%	1,335,426	
Assigned and Unassigned Balances	13.7%	<u>\$ 9,061,003</u>	

## MAJOR STATE AND LOCAL FACTORS

**Property tax** is a tax imposed on the value of real property, such as land and buildings and recognized as “secured” property tax.

Personal business property, such as furniture, equipment, inventory and planes are classified as “unsecured” property tax. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts and special districts.

The District's projected property tax revenues are above the estimated entitlements under the State of California Local Control Funding Formula (LCFF); therefore, the District remains a Community Funded District.

Property tax revenue growth reflects the cyclical nature of the economy and the assessed valuation of residential homes in Laguna Beach.

**April 10 property tax deadline remained in effect.** State law governs when property taxes are due and payable, and the Orange County Treasurer-Tax Collector was not authorized to change the April 10 deadline. Property taxes fund critical local government services. Counties and other local governments, like community-funded school districts, primarily rely upon property taxes for their revenues.

During these unprecedented times, several payment options were extended to help property owners make their tax payments. Homeowners with significant demonstrated economic hardship due to COVID-19 were able to request a penalty cancellation or sign up for a 5-Year Payment Plan.

### **Fiscal outlook**

This is a unique and evolving situation and the economic uncertainty caused by this emergency will significantly affect the near-term fiscal outlook.

The District is a participant in the County's Teeter Plan. The County apportions to taxing agencies 100% of their secured levy (adjusted for roll changes), with the County owning the delinquent receivables. Property tax revenues for the 2019-20 fiscal year were not impacted to any significant degree.

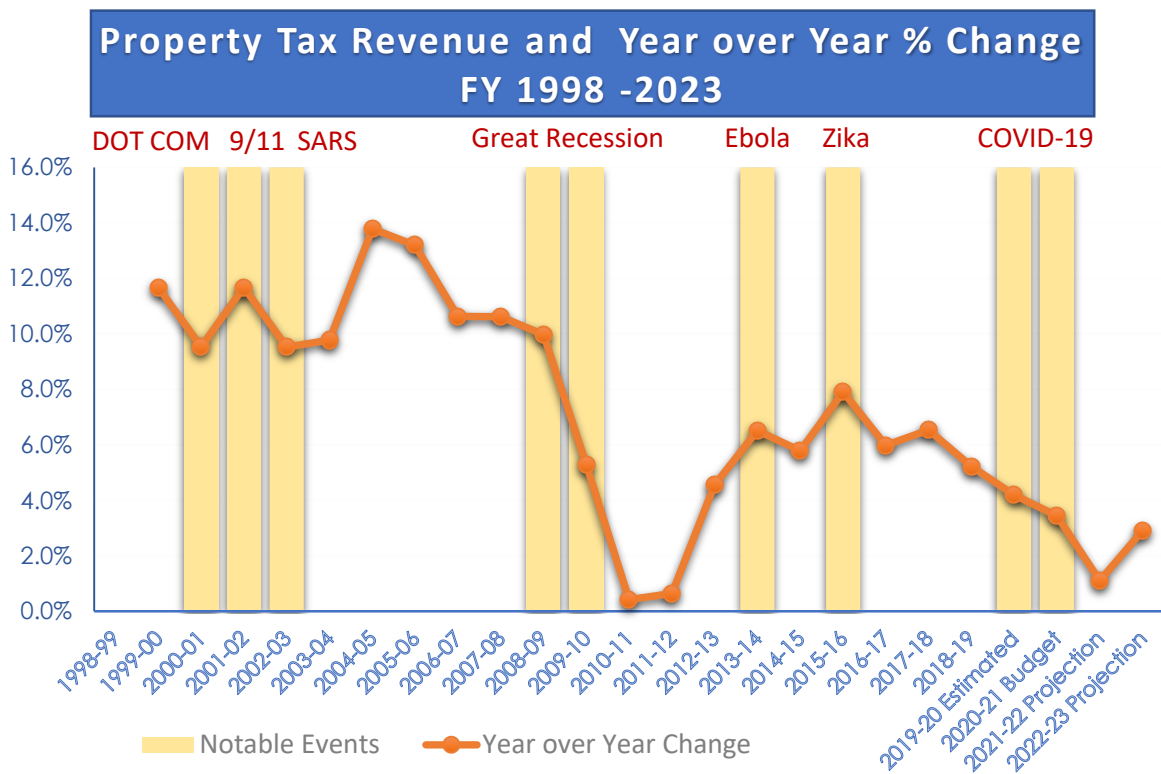
However, the real impact of sales occurring in the 2020 calendar year will impact the 2021-22 property tax forecast. If long term job losses continue, homeowners may have difficulty paying their mortgages and ultimately, we might see an uptick in foreclosures and the banks repossessing properties.

If the pandemic continues through the summer, we may expect that revenues for 2020-21 be reduced due to some level of delinquency and Assessor value reductions to reflect market values. The potential for such reductions will only become evident as time passes.

The impacts, large or small, of this crisis on assessed values will start to be seen in calendar year 2020 and will be reflected in the 2021-22 fiscal year.

The growth in property taxes in 2019-20 was approximately 4%. As we have seen in prior recessions, 2001 and 2008 were long disruptions to the economy. Without a doubt, this recession is projected to slow growth in property tax revenues. However, the extent is uncertain. In assessing uncertainty, using reference points for navigating uncharted waters can help envision possible outcomes.

The following chart displays the fiscal impact of historical events on property tax revenues. Given that this pandemic is a complex situation and the direction of future conditions is unpredictable, the district has lowered its projections for the next three years.



Fiscal Year	LCFF Sources Total Property Taxes	Year over Year Change
2019-20 Estimated	\$57,507,078	4.20%
2020-21 Budget	\$59,487,432	3.44%
2021-22 Projection	\$60,146,298	1.11%
2022-23 Projection	\$61,899,234	2.91%

The District will continue to monitor trending information relative to real estate sales impacting future value additions, annual sales transactions in the previous calendar year and the changing economic landscape. As more information becomes available, the multi-year projections will be updated to reflect new assumptions and possible outcomes.

## Pension Costs

As we continue to watch the ups and downs of the stock market, it is anticipated that significant losses will affect the full funding plan for pensions plans.

Investment earnings provide more than half of the funding for the California Public Employees' Retirement System (CalPERS) pension plan. Historically, CalPERS has targeted an annual average return on investments of 7.5% but has been reducing that over a three-year period. For the school employer investment pool, the target rate of return for 2019–20 is 7.25%, which will be reduced to 7% next year.

When investment earnings are less than the target for any given year, it has the effect of decreasing the funded status of the plan and potentially increasing employer contributions two years hence. Once the 2019–20 fiscal year ends and CalPERS assesses its earnings for the year, the actuarial report for that year will take into account any investment losses that the fund has suffered.

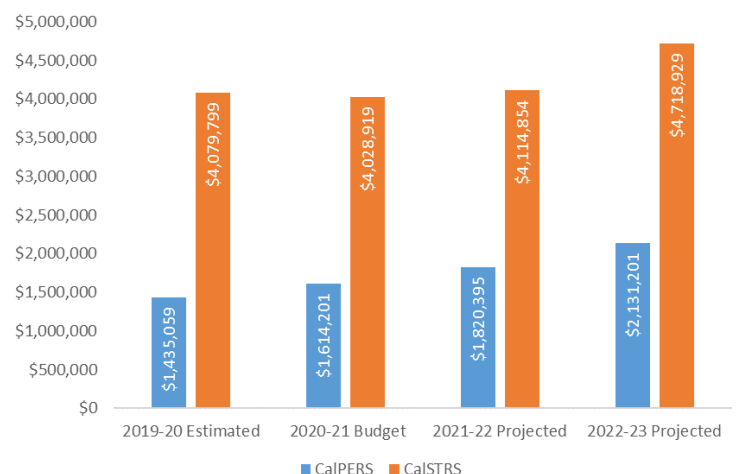
The California State Teachers' Retirement System (CalSTRS) is similarly funded, so any investment returns below the CalSTRS target of 7% will likely reduce the funded status of the plan. Under current law, CalSTRS is to be fully funded by 2046, based on a combination of employee, state, and employer contribution rate increases.

The CalSTRS Board has some authority to increase the contribution rates of both employers and the state. This authority has limitations (can only go up a certain percentage each year, and the employer rate caps out at 20.25%) and is to be adjusted based on meeting the goal of exhausting the unfunded liability for the state and employers, respectively, by 2046.

If the current crisis leads to less payroll, either through layoffs or CalSTRS member pay cuts, the employer contribution rate would need to increase as a percentage of payroll to keep employers on track to fund their portion of the unfunded liability. CalSTRS has modelled several different recession scenarios for its Board but the full effects of this pandemic are yet to be seen.

The bottom line is that investment losses will cause pressure to increase employer contribution rates in the future. In terms of dollars, the district's pension costs are expected to increase from \$5.5 million in 2019-20 to \$5.6 million in 2020-21.

Effective with the close of the books for 2014-15, the State's contribution to CalSTRS on-behalf of district employees must be recorded in the District's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditures of the financial assistance represented by the State's contribution; thus there is no impact to the bottom line. The on-behalf STRS contribution is projected to be \$2.5 million in 2020-21.



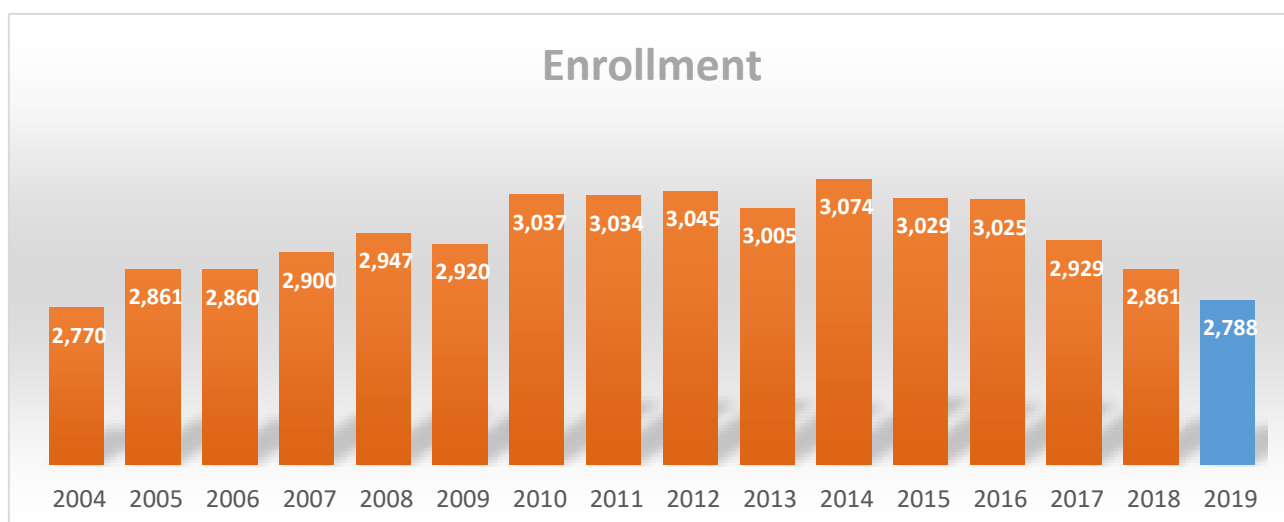
## FACILITIES PLAN SUMMARY

The Laguna Beach Unified School District currently owns and maintains roughly 312,400 square feet of building space, which is comprised of four schools, district offices, and a warehouse facility. In January of 2015, facilities staff developed a **10-year facilities plan** that identified maintenance projects, capital improvement projects, as well as major repair and replacement projects. The scope and timing of the projects was based on 3 primary sources of feedback:

- Facility Condition Assessment (2014)
- Online Community Survey
- Principal Feedback (Ongoing)

### Demographic Data

Looking back at historical enrollment, going as far back as the late 1960's, the district has experienced a steady rise and fall in terms of total enrollment. In the late 1960's through the early 80's the district had similar total enrollments as today. From 1982 through 1992 the enrollment fell steadily to roughly 2,000 students and then from 1992 through 2010 the enrollment grew a stable pace to about 3,000. The enrollment has remained stable and has slightly declined to roughly 2,788 total students.

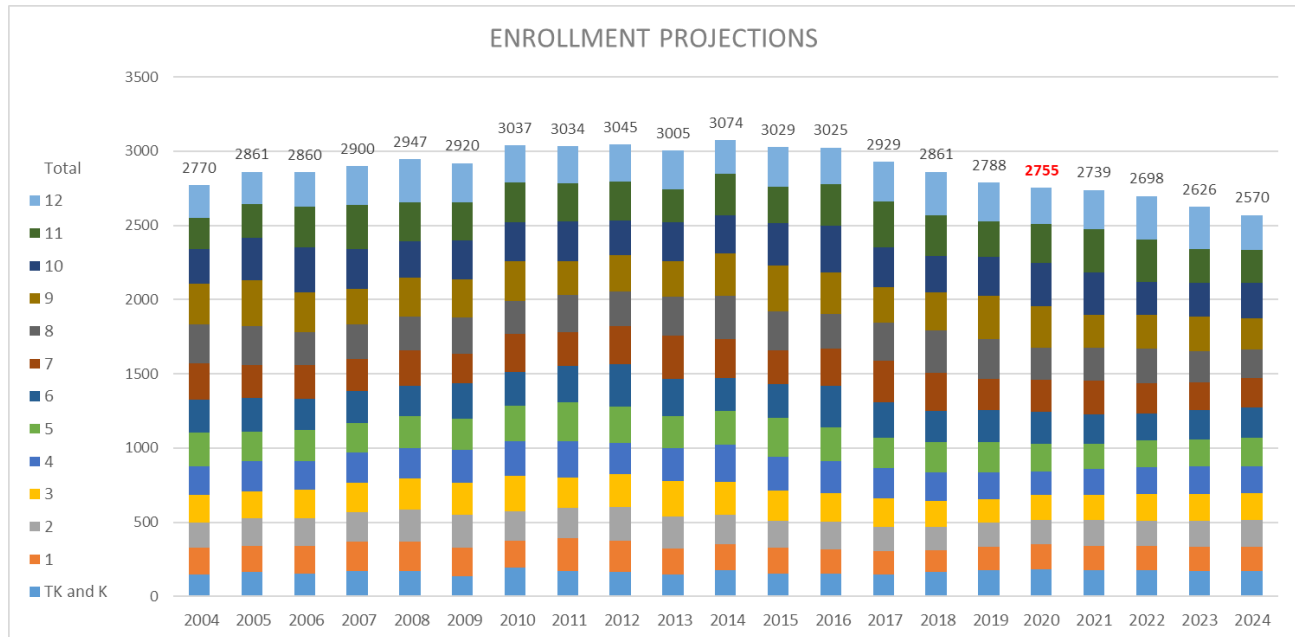


Projecting enrollment requires a complex mix of historical data, analysis and projection of existing trends, as well as making specific assumptions about the future. In general, the further out the projections go (in terms of years), the less reliable they tend to be. Therefore, it is recommended that projections be updated annually to better assess ongoing demographic changes. For a district like LBUSD, where all existing schools are landlocked, it will be of particular importance to maintain enrollment projections so that capacity needs can be addressed before it becomes an issue. A school's capacity is derived from multiple differentiating factors and is as much effected by the number and type of programs being offered as it is by the total number of students in attendance.



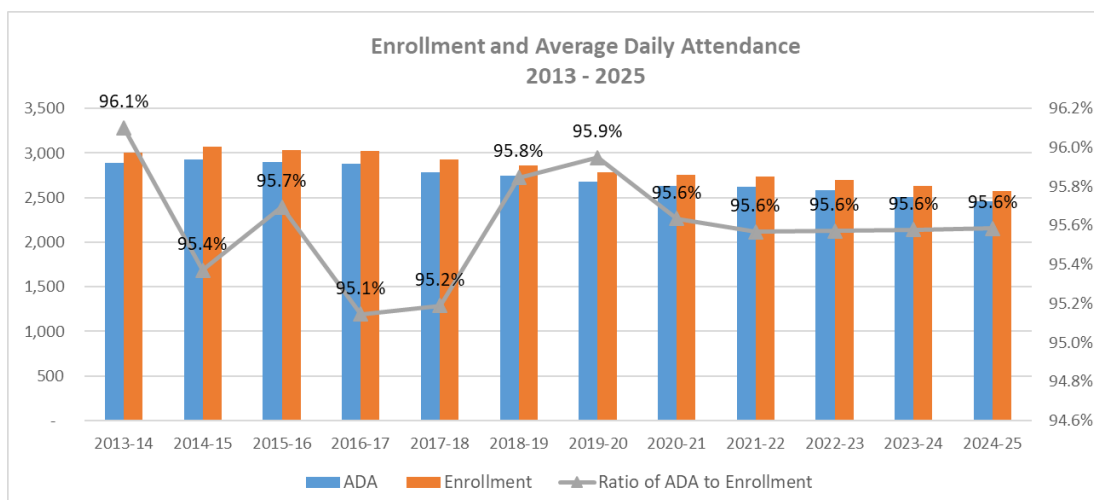
## ENROLLMENT PROJECTIONS

The following are current enrollment projections, by grade level, for Laguna Beach Unified School District. Enrollment for 2020-21 is projected to be 2,755, a decrease of 1.2 percent from 2019-20.



## AVERAGE DAILY ATTENDANCE (ADA)

For the purpose of preventing losses of attendance based funding as a result of reductions in ADA due to COVID-19, SB 117 provides that the ADA used for both the second period and the annual period apportionment includes all full school months from July 1, 2019 to February 29, 2020. The district's projected ADA to enrollment ratio for 2020-21 is 95.6%, which is within the historical average ratio for the three prior fiscal years.



## OVERVIEW OF MAJOR PROJECTS

The vast majority of projects identified in the facilities master plan are related to general maintenance and system replacement. Roofing and HVAC replacements remain a high priority.

District-wide re-keying is in progress and planned to be completed during the spring of 2020.

There are a number of projects at each site that are large in nature and represent an opportunity to greatly enhance the operational efficiency and maximize learning environments that are included in the facilities master plan. The Main Quad Modernization and Administration Office Renovation projects at the high school are to be completed in 2023/24.

### Thurston Middle School Field & Classroom Modernization Project

The District is currently in the design phase of a new capital project at Thurston Middle School. The scope of the project includes the conversion of the natural grass field to a multi-sport synthetic turf field, the removal of two leased portable classroom buildings, and the modernization of existing classroom space to house the students currently using the portable classroom buildings. The improved synthetic turf field space will increase safety, playability, and will lower the site's landscape irrigation water consumption.

The modernization of existing classroom space to house the students currently housed in leased portable classrooms will provide enhanced 21st century learning environments consistent with the standards of the school campus. This project is planned to be completed in 2021-22.



The 2020 facilities master plan update includes several changes in projects that were approved in the 2019 update. The changes include delaying, combining, adding, and reducing potential scope of some projects that are planned over the next 10 years.

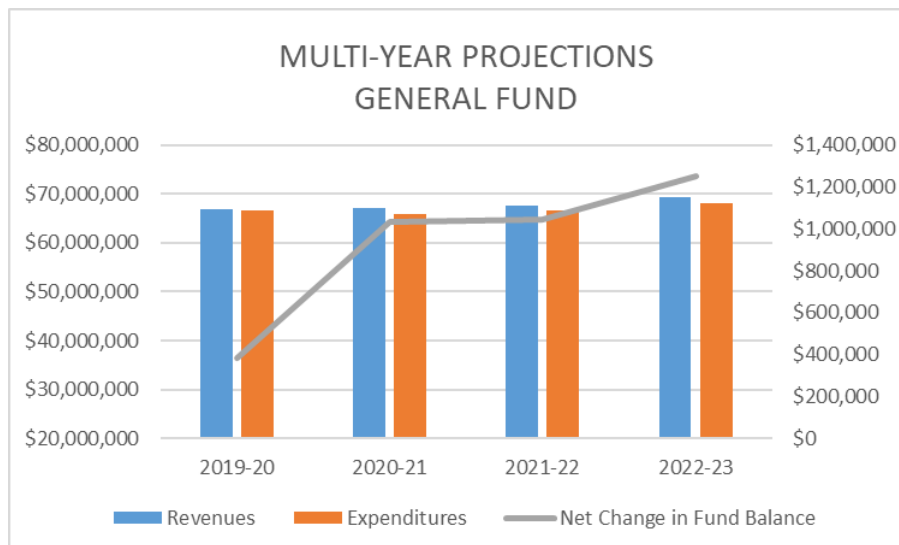
These significant proposed changes to the 2020 facilities master plan vary in scope but the main projects identified were the installation of a photovoltaic power generation system (Electric Rooftop Solar Panels) at El Morro Elementary School during the 2021/22 year and the installation of emergency power generators at each school site during the 2022/23 school year.

## MULTI-YEAR PROJECTIONS

Multi-year projections (MYPs) are required by AB 1200 and AB 2756. MYPs are projections, not forecasts. Consequently, projections are expected to change as various factors change. Projections are the mathematical result of today's decisions based on a given set of assumptions. Many school districts use an MYP as a focal point for their strategic planning. A well-constructed budget not only assists in the planning and decision making, but also establishes a professional brand for the district that provides significant value over time.

The following MYP reflects that the district is able to maintain the required reserves, meet its financial obligations and demonstrates that the district will continue to operate in the same manner with the planned expenditures in place. These include the costs of negotiated labor settlements, consumer price index, step-and-column adjustments, statutory benefit increases and other ongoing expenditures such as encroachment from special ed and pupil transportation. As the state budget continues to be revised, the district will continue to prepare updated projections.

	2019-20	2020-21	2021-22	2022-23
<b>Revenues by Source</b>				
Property Taxes/LCFF/EPA	57,507,078	59,487,432	60,146,298	61,899,234
Federal Revenue	913,709	812,512	812,512	812,512
State Revenue	4,568,463	3,874,413	3,735,623	3,843,565
Local Revenue	3,925,963	2,846,468	2,859,636	2,876,264
<b>Total Revenues by Source</b>	<b>\$66,915,213</b>	<b>\$67,020,825</b>	<b>\$67,554,069</b>	<b>\$69,431,575</b>
<b>Expenditures by Object</b>				
Certificated Salaries	23,174,994	24,209,565	24,916,760	25,379,781
Classified Salaries	9,016,438	9,487,317	9,581,587	9,686,668
Employee Benefits	14,896,735	14,847,143	15,320,115	16,369,657
Books and Supplies	2,894,316	2,013,512	1,904,300	1,778,365
Contracted Services	10,069,400	10,370,242	10,691,225	10,847,276
Capital Outlay	2,585,280	2,324,996	1,459,230	1,578,478
Other Outgo	368,050	383,000	387,110	391,350
Transfers Out	3,525,000	2,350,000	2,250,000	2,150,000
<b>Total Expenditures by Object</b>	<b>\$66,530,213</b>	<b>\$65,985,775</b>	<b>\$66,510,327</b>	<b>\$68,181,575</b>
<b>Surplus (Deficit)</b>	<b>\$385,000</b>	<b>\$1,035,050</b>	<b>\$1,043,742</b>	<b>\$1,250,000</b>



## OTHER FUNDS

Certain funds are required when local educational agencies conduct certain activities that meet the criteria for using those funds. They are established to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

The California Department of Education (CDE) has authorized five broad categories of funds which each offers various detailed funds within them. The broad categories of funds are as follows:

- General Fund—is the chief operating fund of all school districts. It is used to account for the ordinary operations of the district.
- Special Revenue Funds—used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.
- Capital Project Funds—used to account for the acquisition and/or construction of capital facilities by the District.
- Proprietary Funds—include Enterprise Funds and Internal Service Funds.
- Fiduciary Funds—used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.

In addition to the General Fund, the Laguna Beach Unified School District operates several other funds; Adult Education Fund, Cafeteria Fund, Capital Facility Funds and Special Reserve Funds. Each of these programs are accounted for as an independent entity and separate from other programs and funds. **A brief description of the 2020-21 activities and budget for each of the other funds are on the succeeding pages.**

01	• General Fund
11	• Adult Education
13	• Cafeteria
17	• Special Reserve Fund for Other Than Capital Outlay
25	• Capital Facilities (Developer Fees)
40	• Special Reserve for Capital Outlay Projects

## ADULT EDUCATION (FUND 11)

### Fund Description

The Adult Education Fund is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs.

### Program Description

The Adult Education programs are designed to meet the needs of individuals and the community by providing adults with the skills and knowledge needed to become successful, productive citizens. The programs should represent the community in which they are offered provide the best resources available for our students, be accessible to all adults, be flexible in order to meet changing needs, and be accountable to our students and the community.

### Funding

Adult education providers have formed several regional consortia with boundaries that coincide with community college district service areas. Formal membership in consortia is limited to school and community college districts, county offices of education (COEs), and joint powers agencies (JPAs). Each formal member is represented by a designee of its governing board. With input from other adult education and workforce service providers (such as local libraries, community organizations, and workforce investment boards), the consortia have developed regional plans to coordinate and deliver adult education in their regions.

	2018-19 Actuals	2019-20 Est. Actuals	2020-21 Budget	2021-22 Projection	2022-23 Projection
<b>BEGINNING BALANCE</b>	92,075	67,200	35,000	-	-
<b><u>REVENUE</u></b>					
Adult Ed Block Grant	95,691	98,808	99,002	99,002	99,002
Interest Earnings	1,562	1,120	300	130	180
<b>TOTAL REVENUE</b>	<b>97,253</b>	<b>99,928</b>	<b>99,302</b>	<b>99,132</b>	<b>99,182</b>
<b><u>EXPENDITURES</u></b>					
Certificated Salaries	27,737	35,000	35,700	36,415	37,145
Classified Salaries	-	-	-	-	-
Employee Benefits	5,264	6,914	6,775	6,865	7,775
<b>Total Personnel Expenses</b>	<b>33,001</b>	<b>41,914</b>	<b>42,475</b>	<b>43,280</b>	<b>44,920</b>
Books and Supplies	20,568	18,744	19,912	20,260	20,690
Contr Serv & Operating Expenses	68,559	71,470	71,915	35,592	33,572
Sites, Buildings, Equipment	-	-	-	-	-
<b>Total Non-Personnel Items</b>	<b>89,126</b>	<b>90,214</b>	<b>91,827</b>	<b>55,852</b>	<b>54,262</b>
<b>TOTAL EXPENDITURES</b>	<b>122,128</b>	<b>132,128</b>	<b>134,302</b>	<b>99,132</b>	<b>99,182</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(24,875)</b>	<b>(32,200)</b>	<b>(35,000)</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>67,200</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

## CAFETERIA (FUND 13)

### Fund Description

The Cafeteria Fund accumulates financial transactions associated to the District's Nutrition Service operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to the Nutrition Service operation including breakfast, snack and lunch programs in the District's schools, catering services for District meetings and other activities, and vending machine operations.

### Program Description

The purpose of the nutrition services program is to provide nutritious attractive meals to the students. The District participates in the National School Lunch program and the School Breakfast program. The District serves approximately 585 lunches and 325 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

In response to the COVID-19 pandemic, the nutrition services program was dramatically altered at the end of the 2019-20 school year. With the transition to distance learning in mid-March, the nutrition staff made quick adjustments to offer curbside breakfast and lunch meal pick-up for families. Meals were offered free of charge and approximately 60 meals were distributed daily.

### Funding

Nutrition services generates revenue from the sale of food in the District's schools, and reimbursement through the National School Breakfast and Lunch Programs for qualified meals. Additional revenue is provided by state nutrition funds and miscellaneous local revenues such as sales to adults, catering, vending operations and interest earnings. This program has not been able to sustain itself with the above revenue sources and requires a General Fund transfer to maintain a positive ending fund balance.

	2018-19 Actuals	2019-20 Est. Actuals	2020-21 Budget	2021-22 Projection	2022-23 Projection
<b>BEGINNING BALANCE</b>	18,212	30,641	30,130	10,000	10,000
<b>REVENUE</b>					
Child Nutrition Federal Revenue	156,847	83,133	131,750	155,030	155,065
Child Nutrition State Revenue	7,910	5,217	7,225	8,505	8,510
Food Service Sales	510,629	373,961	489,575	553,385	565,120
Interest Earnings	1,382	2,440	490	255	355
All Other Local Revenue	1,063	1,000	1,000	1,000	1,000
Transfers In	250,000	425,000	250,000	250,000	250,000
<b>TOTAL REVENUE</b>	<b>927,831</b>	<b>890,751</b>	<b>880,040</b>	<b>968,175</b>	<b>980,050</b>
<b>EXPENDITURES</b>					
Classified Salaries	466,898	478,643	482,475	486,335	490,230
Employee Benefits	108,408	119,665	125,670	132,000	135,605
<b>Total Personnel Expenses</b>	<b>575,306</b>	<b>598,308</b>	<b>608,145</b>	<b>618,335</b>	<b>625,835</b>
Food and Supplies	318,350	266,857	270,795	324,090	330,965
Contr Serv & Operating Expenses	21,746	26,097	21,230	25,750	23,250
Sites, Buildings, Equipment	-	-	-	-	-
<b>Total Non-Personnel Items</b>	<b>340,096</b>	<b>292,954</b>	<b>292,025</b>	<b>349,840</b>	<b>354,215</b>
<b>TOTAL EXPENDITURES</b>	<b>915,403</b>	<b>891,262</b>	<b>900,170</b>	<b>968,175</b>	<b>980,050</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>12,429</b>	<b>(511)</b>	<b>(20,130)</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>30,641</b>	<b>30,130</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>



## SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (FUND 17)

### Fund Description

The Special Reserve Fund for Other Than Capital Outlay Projects exists primarily to provide for the accumulation of General Fund money for general operating purposes (Education Code Section 42842). Amounts from this special reserve fund must first be transferred into the General Fund before expenditures can be made.

Funds reserved for the Community Funded differential will be deposited into this fund.

The Special Reserve Fund for Other Than Capital Outlay Projects budget is as follows:

	2018-19 Actuals	2019-20 Est. Actuals	2020-21 Budget	2021-22 Projection	2022-23 Projection
<b>BEGINNING BALANCE</b>	16,567,615	17,385,439	18,702,334	18,796,065	18,843,110
<b><u>REVENUE &amp; OTHER SOURCES</u></b>					
Interest Earnings	317,824	316,895	93,731	47,045	66,060
Transfers In	500,000	1,000,000	-	-	-
<b>TOTAL REVENUE</b>	<b>817,824</b>	<b>1,316,895</b>	<b>93,731</b>	<b>47,045</b>	<b>66,060</b>
<b><u>EXPENDITURES</u></b>					
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>817,824</b>	<b>1,316,895</b>	<b>93,731</b>	<b>47,045</b>	<b>66,060</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>17,385,439</b>	<b>18,702,334</b>	<b>18,796,065</b>	<b>18,843,110</b>	<b>18,909,170</b>

## CAPITAL FACILITIES (FUND 25)

### Fund Description

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code 17620).

### Current and Projected Funding

The developer fee rates are \$2.05 per square foot of qualifying residential construction. No large scale developments are included in the 2020-21 revenue projection. Interest earnings are based on the average fund balance and interest yield projections for the coming twelve months.

The Capital Facilities Fund budget is as follows:

	2018-19 Actuals	2019-20 Est. Actuals	2020-21 Budget	2021-22 Projection	2022-23 Projection
<b>BEGINNING BALANCE</b>	51,668	143,812	31,062	10,288	17,226
<b><u>REVENUE</u></b>					
Interest Earnings	2,002	2,500	260	90	180
Fees Mitigation/Developer	127,234	117,185	111,326	100,193	105,203
<b>TOTAL REVENUE</b>	<b>129,236</b>	<b>119,685</b>	<b>111,586</b>	<b>100,283</b>	<b>105,383</b>
<b><u>EXPENDITURES</u></b>					
Books and Supplies	-	-	-	-	-
Contr Serv & Operating Expenses	8,668	13,250	13,648	14,057	-
Sites, Buildings, Equipment	28,425	219,185	118,712	79,288	-
<b>TOTAL EXPENDITURES</b>	<b>37,093</b>	<b>232,435</b>	<b>132,360</b>	<b>93,345</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>92,143</b>	<b>(112,750)</b>	<b>(20,774)</b>	<b>6,938</b>	<b>105,383</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>143,812</b>	<b>31,062</b>	<b>10,288</b>	<b>17,226</b>	<b>122,609</b>

## SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (FUND 40)

### Fund Description

The Special Reserve Fund exists to account for monies designated for special capital outlay purposes. These funds may be accumulated from the General Fund (EC 42840) or through other authorized transfers of revenue such as: 1) proceeds from the sale or lease with option to purchase real property (EC 39363), 2) rentals and leases of real property specifically authorized for deposit into the fund by the Board of Education (EC 41003), and 3) excess amounts sufficient to pay all unpaid bond obligations (EC 15235).

General fund monies reserved for the facility repair and replacement program (FRRP) will be transferred into this fund. Fund 40 is separated into two (2) other sub-funds in accordance to Resolution #14-02 and #14-03, both dated February 11, 2014. Sub-fund 4041 exists to account for the Vista Aliso property reserve. The District holds a re-purchase agreement on the property. Sub-fund 4042 exists to account for capital reserves set aside for the purpose of creating a ten (10) year Capital Improvement Plan (CIP) that goes above and beyond prior commitments.

#### SUBFUND (4040) - FACILITIES REPAIR & REPLACEMENT PROGRAM (FRRP)

	2018-19 Actuals	2019-20 Est. Actuals	2020-21 Budget	2021-22 Projection	2022-23 Projection
<b>BEGINNING BALANCE</b>	1,261,039	1,074,240	126,100	1,028,990	1,032,370
<b>REVENUE</b>					
Interest Earnings	27,683	19,525	2,890	2,580	5,460
Transfers In from General Fund	1,000,000	900,000	900,000	800,000	700,000
<b>TOTAL REVENUE</b>	<b>1,027,683</b>	<b>919,525</b>	<b>902,890</b>	<b>802,580</b>	<b>705,460</b>
<b>EXPENDITURES</b>					
Contr Serv & Operating Expenses	1,100	43,718	-	-	175,000
Sites, Buildings, Equipment	1,213,382	1,823,947	-	799,200	-
<b>TOTAL EXPENDITURES</b>	<b>1,214,482</b>	<b>1,867,665</b>	<b>-</b>	<b>799,200</b>	<b>175,000</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(186,800)</b>	<b>(948,140)</b>	<b>902,890</b>	<b>3,380</b>	<b>530,460</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,074,240</b>	<b>126,100</b>	<b>1,028,990</b>	<b>1,032,370</b>	<b>1,562,830</b>

#### SUBFUND (4041) - ALISO PROPERTY RESERVE

	2018-19 Actuals	2019-20 Est. Actuals	2020-21 Budget	2021-22 Projection	2022-23 Projection
<b>BEGINNING BALANCE</b>	5,164,736	5,270,572	5,373,222	5,400,152	5,413,670
<b>REVENUE</b>					
Interest Earnings	105,836	102,650	26,930	13,518	18,980
Transfers In from General Fund	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>105,836</b>	<b>102,650</b>	<b>26,930</b>	<b>13,518</b>	<b>18,980</b>
<b>EXPENDITURES</b>					
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>105,836</b>	<b>102,650</b>	<b>26,930</b>	<b>13,518</b>	<b>18,980</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>5,270,572</b>	<b>5,373,222</b>	<b>5,400,152</b>	<b>5,413,670</b>	<b>5,432,650</b>

#### SUBFUND (4042) - CAPITAL IMPROVEMENT PLAN (CIP)

	2018-19 Actuals	2019-20 Est. Actuals	2020-21 Budget	2021-22 Projection	2022-23 Projection
<b>BEGINNING BALANCE</b>	2,989,848	2,201,127	2,811,633	1,123,938	800,333
<b>REVENUE</b>					
Interest Earnings	48,033	49,195	12,305	2,505	6,315
Transfers In from General Fund	1,500,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>TOTAL REVENUE</b>	<b>1,548,033</b>	<b>1,249,195</b>	<b>1,212,305</b>	<b>1,202,505</b>	<b>1,206,315</b>
<b>EXPENDITURES</b>					
Contr Serv & Operating Expenses	215	324	-	-	-
Sites, Buildings, Equipment	2,336,539	638,365	2,900,000	1,526,110	-
<b>TOTAL EXPENDITURES</b>	<b>2,336,754</b>	<b>638,689</b>	<b>2,900,000</b>	<b>1,526,110</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(788,721)</b>	<b>610,506</b>	<b>(1,687,695)</b>	<b>(323,605)</b>	<b>1,206,315</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>2,201,127</b>	<b>2,811,633</b>	<b>1,123,938</b>	<b>800,333</b>	<b>2,006,648</b>

## ALL FUNDS SUMMARY

	General	Adult Education	Cafeteria	Special Reserve Non-Capital	Building Developer Fees	Repair / Replacement (FRRP)	Aliso Property Reserve	Capital Improvement (CIP)	All Funds
	01	11	13	17	25	40 Special Reserves-Facilities			
	0101	1111	1313	1717	2525	4040	4041	4042	
<b>Revenue</b>									
Property Taxes/LCFF/EPA	59,487,432	-	-	-	-	-	-	-	59,487,432
Federal Revenue	812,512	-	131,750	-	-	-	-	-	944,262
State Revenue	3,874,413	99,002	7,225	-	-	-	-	-	3,980,640
Local Revenue	2,846,468	300	491,065	93,731	111,586	2,890	26,930	12,305	3,585,275
Total Revenue	67,020,825	99,302	630,040	93,731	111,586	2,890	26,930	12,305	67,997,609
<b>Expenditures</b>									
Certificated Salaries	24,209,565	35,700	-	-	-	-	-	-	24,245,265
Classified Salaries	9,487,317	-	482,475	-	-	-	-	-	9,969,792
Employee Benefits	14,847,143	6,775	125,670	-	-	-	-	-	14,979,588
Books and Supplies	2,013,512	19,912	270,795	-	-	-	-	-	2,304,219
Contracted Services	10,370,242	71,915	21,230	-	13,648	-	-	-	10,477,035
Capital Outlay	2,324,996	-	-	-	118,712	-	-	2,900,000	5,343,708
Other Outgo	383,000	-	-	-	-	-	-	-	383,000
Total Expenditures	63,635,775	134,302	900,170	-	132,360	-	-	2,900,000	67,702,607
Revenue less Expenditures	3,385,050	(35,000)	(270,130)	93,731	(20,774)	2,890	26,930	(2,887,695)	295,002
<b>Other Financing Sources</b>									
Interfund Transfers IN	-	-	250,000	-	-	900,000	-	1,200,000	2,350,000
Interfund Transfers OUT	(2,350,000)	-	-	-	-	-	-	-	(2,350,000)
Total Net Transfers	(2,350,000)	-	250,000	-	-	900,000	-	1,200,000	-
Net Change in Fund Balance	1,035,050	(35,000)	(20,130)	93,731	(20,774)	902,890	26,930	(1,687,695)	295,002
Beginning Fund Balance	10,737,953	35,000	30,130	18,702,334	31,062	126,100	5,373,222	2,811,633	37,847,434
Ending Fund Balance	11,773,003	-	10,000	18,796,065	10,288	1,028,990	5,400,152	1,123,938	38,142,436
<b>Reserves</b>									
Nonspendable	50,000	-	1,295	-	-	-	-	-	51,295
Restricted	2,662,000	-	8,705	-	10,288	-	-	-	2,680,993
Committed	-	-	-	18,796,065	-	1,028,990	5,400,152	1,123,938	26,349,145
Assigned	5,746,003	-	-	-	-	-	-	-	5,746,003
Unassigned	3,315,000	-	-	-	-	-	-	-	3,315,000
Total Reserves	11,773,003	-	10,000	18,796,065	10,288	1,028,990	5,400,152	1,123,938	38,142,436



---

# Informational Section





## BUDGET CALENDAR

Each year the Fiscal Department adopts a calendar for development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for final adoption of the budget.

The budget development process begins in January with the Governor's proposed budget. In March, with the Second Interim Financial Report as a springboard, input is gathered and projections are built. The proposed budget is brought forward to the Board of Education in the first board meeting of June and approved by the Board of Education no later than June 30. Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps.

Budget Calendar Highlights	
January	Governors' Budget Proposal Release School Services of California Workshop on Proposed State Budget Develop Estimate of Enrollment and ADA LCAP Actions and Services
February	Facility Requests for School Sites Prepare Assumptions for LBUSD Prepare Preliminary Staffing and Master Schedule Projections
March	Second Interim Financial Report Complete Analysis and Quantify Facility Projects Allocation for Schools Provide Position Control Reports for verification by administrators Meetings with Administrators regarding budget/needs Submit Future Facility Projects to the Board for Review Budget detail for allocation due to Business Office Verification of Staffing with Position Control Reports
May	Complete Budgets, exclusive of May Revise Impact Governors' May Revision Release School Services of California Workshop on May Revise Impact of May Revise on Budget - final adjustments
June	Complete Preliminary Budget Proposed Budget to Board of Education - Informational Final Approval of Adopted Budget by Board of Education
Prior to July 1	State Budget is adopted

## FINANCIAL POLICIES

### ACCOUNTING BY FUND

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. There are six (6) funds maintained by the Fiscal Department, which are described below.

**The General Fund (Fund 01)** is the chief operating fund for Laguna Beach USD. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

The salaries of our teachers, classroom aides, administrators, custodians, school secretaries and clerks, librarians, counselors, maintenance workers, district administrators and clerical support staff, and other certificated and classified staff are accounted for in the general fund. Textbooks, other books and supplies, utility costs, repair costs, consulting services, and equipment costs are also paid out of the General Fund.

The District's General Fund is divided into two sections: unrestricted funds and restricted funds. Restricted funds are monies received by the District that are categorical in nature (typically used for the purposes prescribed by the funding agency). The state and federal governments provide such funding for many special programs or projects. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are, in some cases, provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

**The Adult Education Fund (Fund 11)** is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs (Education Code Section 52616.4).

**The Cafeteria Fund (Fund 13)** is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the food service program is to provide nutritious meals to the students. The District participates in the National School Lunch Program and the School Breakfast Program. The District serves approximately 500-550 lunches and 200-230 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

**The Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17)** is used primarily to provide for the accumulation of moneys for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the community-funded differential (the difference between Revenue Limit funding and Basic Aid funding) to be achieved by June 30, 2009. Funds reserved for the Community-Funded differential are deposited into this fund.

**The Capital Facilities Fund - Developer Fees (Fund 25)** exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Ed Code sections 17620-17626).

**The Special Reserve Fund for Capital Outlay Projects (Fund 40)** exists to account for the accumulation of moneys for capital outlay purposes (Education Code Section 42840). This fund is separated into three sub-funds in accordance to resolutions #01-02, #14-02 and #14-03.

- **Sub-fund 4040** exists to account for the **Facility Repair and Replacement Program (FRRP)**.
- **Sub-fund 4041** exists to account for the **Vista Aliso property reserve**. The District holds a re-purchase agreement on the property.
- **Sub-fund 4042** exists to account for the **Capital Improvement Plan (CIP)** that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth. A ten-year plan will be developed and revised, at least annually, to prioritize major projects.

## FUND BALANCE POLICY

The District maintains the classification of Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy applies to the District's governmental funds.

1. **Nonspendable Fund Balance** consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
2. **Restricted Fund Balance** consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
3. **Committed Fund Balance** consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
4. **Assigned Fund Balance** consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
5. **Unassigned Fund Balance** consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

## FINANCIAL RESERVES

The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:

1. A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.
2. Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.
3. A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
4. A Community-Funded Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Community-Funded Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.
5. Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
6. A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
7. A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

## BUDGET CRITERIA

<i>LCFF Sources</i>	<ul style="list-style-type: none"> <li>The Laguna Beach Unified School District components under the Local Control Funding Formula (LCFF) include property taxes, Proposition 30 Education Protection Act, and funding from a "Hold Harmless" provision related to 2012-13 state categorical programs funding rolled into the LCFF.</li> </ul>
<i>Property Tax Revenue</i>	<ul style="list-style-type: none"> <li>The District works with its property tax consultant in projecting property tax revenue, an estimate made with various factors in mind: property turnover, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. Other variables are considered in the development of these projections, including institutional forecasts; various national, state and local economic indicators; data provided by the Orange County Department of Education; and trend data that measures historical fiscal performance.</li> </ul>
<i>Federal Programs</i>	<ul style="list-style-type: none"> <li>These programs include special education base and discretionary grants, Title I, Title II, Title IV and vocational education grants. Revenues are updated to reflect on-going allocations plus any known one-time grants.</li> </ul>
<i>Categoricals</i>	<ul style="list-style-type: none"> <li>Only the revenue received for a categorical program will be expended for that program unless other funds are authorized by Board approval. Categorically funded programs will budget for and absorb increased costs including, but not limited to, salaries and benefits. Approved rates for indirect cost will be charged to the appropriate categorically funded programs.</li> </ul>
<i>State Programs</i>	<ul style="list-style-type: none"> <li>These programs include special education, lottery, mental health, tobacco-use prevention education, early learning, school readiness, vocational education, career technical education and state-mandated cost programs. Revenues are updated to reflect on-going allocations plus any known one-time grants.</li> </ul>
<i>Other State Funds</i>	<ul style="list-style-type: none"> <li>Revenue in the General Fund for the Regional Occupational Program (ROP) and Career Technical Education (CTE) will be budgeted in accordance with the provisions of agreements and contracts between the District and respective agencies.</li> </ul>
<i>Carryover Funds</i>	<ul style="list-style-type: none"> <li>The 2020-21 Budget is exclusive of carryover funds.</li> </ul>
<i>Staffing</i>	<ul style="list-style-type: none"> <li>The enrollment count for purposes of staffing units will be based upon the projected enrollment as of October 2019. Staffing allocations for schools will be at a ratio not in excess of the LaBUFA contract and in accordance with guidelines determined by the Board of Education.</li> </ul>

<i>Site Allocations</i>	<ul style="list-style-type: none"> <li>General Fund allocations to schools for instructional support and operational costs are on a per pupil formula.</li> </ul>
<i>Staffing Costs</i>	<ul style="list-style-type: none"> <li>Salaries, benefits, and related costs will be charged to the appropriate fund and budgeted in accordance with Collective Bargaining Agreements, Board Policy, and previous Board action.</li> <li>Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount of at least 55 percent of the District's current expense for education and in compliance with Education Code Sections 41011 and 41372.</li> <li>Statutory benefits for the purpose of payroll expense rates are based upon the most current rates as distributed by the Orange County Department of Education. The Unemployment Insurance rate for the coming fiscal year will remain unchanged at .05%. The CalSTRS employer rate is based on the Governor's May Revision budget. Workers' Compensation will be established based on actual cost. All benefit rates are subject to change during the year.</li> </ul>
<i>Non-Personnel Costs</i>	<ul style="list-style-type: none"> <li>General Fund expenditures for non-personnel items at the District level will be reduced by non-reoccurring items and unused variances, then budgeted as recommended by the appropriate administrator and approved by the Superintendent or designee.</li> </ul>
<i>Encroachments</i>	<ul style="list-style-type: none"> <li>General Fund support of Special Education, Home to School Transportation and Routine Restricted Maintenance will be budgeted as legally required.</li> </ul>
<i>Ending Balances</i>	<ul style="list-style-type: none"> <li>Estimated actual ending balances for 2019-20 were adjusted to reflect one-time expenditures and the purchase of textbooks. The ending balance for 2019-20 affects the 2020-21 beginning balance.</li> </ul>
<i>Reserves</i>	<ul style="list-style-type: none"> <li>Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures and in accordance with the provisions of AB 1200. An additional two percent will be reserved as directed by the Laguna Beach Unified School District Board of Education. The calculation will be rounded up to minimize need for continual re-calculation for each budget adjustment cycle.</li> </ul>
<i>Fund Balances</i>	<ul style="list-style-type: none"> <li>The Governmental Accounting Standards Board (GASB) issued Statement No. 54 requiring the change in terminology, identification, and reporting of fund balances. In compliance with GASB 54 and in alignment with Generally Accepted Accounting Principles (GAAP), the LBUSD Board of Education adopted Board Policy No. 3003 committing the fund balances in the Adult Education Fund (11) and the Special Reserve Funds (17 and 40). Fund balances in the Cafeteria Fund (13) and the Capital Facilities Fund (25) are classified as "Restricted" under GASB 54 based on the revenues received in these funds.</li> </ul>



*Other Funds*

- The Adult Education Fund (11) is used to report costs for salaries, employee benefits and other operating costs to provide Adult Education.
- The Cafeteria Fund (13) is used to report costs for salaries, employee benefits and other operating costs to provide meals to students. Current and future projections include General Fund support to the Cafeteria Fund.
- The Special Reserve Fund for Other Than Capital Outlay Projects (17) is used primarily to provide for the accumulation of General Fund money for the community-funded differential.
- The Capital Facilities Fund (25) is intended to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property.
- The Special Reserve Fund – Capital Projects (40) is intended to account for monies designated for special capital outlay purposes.
  - A. Funds reserved in accordance with the twenty-year program for the Facility Repair and Replacement Program (FRRP) will be deposited into subfund 4040;
  - B. The Aliso Property Reserve established in 2013-14 based on the amendment to the option to repurchase, is maintained in subfund 4041;
  - C. Funds for the Capital Improvement Plan (CIP), are maintained in subfund 4042, to improve facilities as set forth in the Facilities Master Plan or 10-Year Plan.

## BUDGET ASSUMPTIONS

The initial steps of the budget development process are devoted to establishing base-line assumptions for enrollment and the major revenue, expenditure and inter-fund transfer categories.

Base line assumptions are made based on all available information. An evaluation of each assumption is made with careful attention to trends, economic climate, and program needs.

The following base line assumptions were used in preparing the 2020-21 General Fund Budget.

### Fund Balance Assumptions

1. The total beginning unaudited General Fund balance is estimated at \$10,737,953. The ending balance in the 2019-20 Second Interim Report of \$9,344,953 was increased by \$1,393,000 for 2019-20 Estimated Actuals that reflect higher revenues and a shift in expenditures that resulted from the disruption caused by the pandemic.
2. The terminology for the District's ending fund balance for 2020-21 reflects categories of: nonspendable, restricted, committed, assigned and unassigned. The unassigned category is broken down for the Reserve for Economic Uncertainty (REU) and Other Unappropriated.
3. The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:
  - a. A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.
  - b. Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.
  - c. A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
  - d. A Community-Funded Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Community-Funded Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.

- e. Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
- f. A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
- g. A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

### Revenue Assumptions

- 4. Projected enrollment for 2020-21 is 2,755, a decrease of 33 pupils from 2019-20.
- 5. State Principal Apportionment is projected at \$548,204 for the Hold Harmless provision for state categorical revenue rolled into the Local Control Funding Formula.
- 6. Education Protection Act Funding of \$200 per pupil is projected at \$536,188.
- 7. Secured property taxes are currently projected to be \$55,150,200 which reflects a 2.5% increase from the level budgeted in the 2019-20 Estimated Actual level. Assumptions regarding property taxes are greatly influenced by activity through May 31, 2020 and trends in tax roll changes and refunds. County tax assessor estimates for tax revenues for 2020-21 are not available until September 2020.
- 8. All other taxes are as follows: Unsecured Roll Taxes of \$1,967,840; Homeowners exemption of \$285,000; prior year taxes of \$1,000,000. Because the district is in community-funded status, the District is not eligible to receive supplemental taxes.
- 9. Federal revenue for 2020-21 is projected lower due to proposed budget cuts for education and some notable K-12 programs. There is uncertainty in regards to the path that the economy will take, and if the federal government will provide any additional relief beyond the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- 10. Absent additional federal funds, the Governor's May Revision proposes a 10 percent reduction to the LCFF. This reduction includes the elimination of a 2.31 percent cost-of-living adjustment. This reduction will be triggered off if the federal government provides sufficient funding to backfill this cut.
- 11. Mandated costs are budgeted based on the selection of the block grant option at \$32.18 per K-8th grade ADA and \$61.94 per grades 9-12 ADA. The mandate block grant is estimated at \$119,301.
- 12. Lottery income is budgeted at a student rate of \$207 (\$153 unrestricted and \$54 restricted).

13. The net yield for the Orange County Educational Investment Pool (OCEIP) in the month of April 2020 was 1.45%. In the same period, U.S. Treasury yields plunged to new all-time lows after the onset of the coronavirus pandemic, reflecting a flight toward safety by investors, the prospect of a very deep recession, and large-scale purchases of Treasuries by the Federal Reserve. Taking a conservative approach, the district projects interest earnings to be lower in the year ahead.
14. Fee-paid busing is projected to generate \$325,000.
15. Revenue from facilities and grounds leases is projected to be \$50,700.

### Expenditure Assumptions

16. Certificated salaries are expected to be \$24,209,565, a net increase of \$1,034,571 reflecting current position control and the needs of the district. The total certificated Full-Time Equivalent is projected to be 167.2 FTE for 2020-21. Negotiations have not been settled for the Laguna Beach Unified Faculty Association (LaBUFA) for the 2020-21 school year and as a result, salary increases are not included in this budget. However, funds are reserved in the fund balance should a potential agreement materialize.
17. Classified salaries are expected to be \$9,487,317, a net increase of \$470,879 reflecting current position control and the needs of the district. The total classified Full-Time Equivalent is projected to be 123.8 FTE for 2020-21. At the time of budget preparation, a tentative agreement with the Classified School Employees' Association (CSEA) has not concluded. Therefore, no negotiated salary increase has been included in this budget. However, funds are reserved in the fund balance should a potential agreement materialize.
18. Benefits including statutory, retirement, and health and welfare costs decreased by \$49,592. The primary decrease is attributed to the Governor's proposal to buy down the CalSTRS and CalPERS employer contribution rates over the next two years by redirecting funds. Specifically, under the proposal, CalSTRS rates would be 16.5 percent in 2020-21 and 16.02 percent in 2021-22, while CalPERS rates are estimated to be 20.7 percent and 22.84 percent.

Statutory costs include Medicare (1.45%), Social Security (6.20% for classified employees only), State Unemployment Insurance (0.05%), and Worker's Compensation (1.326%, representing a slight increase of 0.07% from 2019-20).

The Districtwide hard cap for health and welfare benefits continues to be \$4,780,000 for all employees. The District will contribute an annual amount for eligible unit members based on a tiered structure. Eligible unit members will be responsible for any costs incurred over the individual district contribution.

19. Textbooks, supplies, services and equipment are budgeted based on school site allocations and department needs identified during collaborative budget development meetings.
20. Contracted services and other operating costs are based on projected expenditures for routine maintenance, utilities, insurance, special education, pupil transportation and technology.

21. Capital outlay is based on district needs and initiatives.

#### Interfund Transfer Assumptions

22. A General Fund transfer to the Cafeteria Fund in the amount of \$250,000 is budgeted to maintain a positive ending fund balance. The revenue collected for food sales is not projected to be sufficient to pay for the food service staff and food cost attributed to this fund.
23. A transfer of \$900,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the facility, repair and replacement program (FRRP).
24. A transfer of \$1,200,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the Capital Improvement Plan (CIP).

## GLOSSARY OF TERMS

**Abatement** The return of part or all of an item of income or expenditure to its source during the current fiscal year.

**Accounts Payable** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

**Accounts Receivable** Amounts due and owed from private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not received.

**Apportionment** An allocation of state or federal aid, district taxes, or other monies to school districts or other governmental units.

**Apportionment Notice** A document notifying school districts when monies have been deposited with the county treasurer.

**Appropriation** An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when it may be expended.

**Appropriation For Contingencies** That portion of the current year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year. (See Designated for Economic Uncertainties)

**ASB Funds** See Student Body Fund

**Assessed Value** The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index (CPI) but may not exceed two (2) percent (see Proposition 13).

**Assigned Reserve** Consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds.

**Available Balance** That portion of the appropriation available to be obligated. Appropriation amount, less pre-encumbrance amount, less encumbrance amount, less amount expended, equals the available balance.

**Available Cash** Cash on hand or on deposit in a given fund that is unencumbered and can be utilized for meeting current or future obligations.

**Average Daily Attendance (ADA)** Total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.

**Balance Sheet** A financial statement that shows assets, liabilities, reserves, and fund balance of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

**Basic Aid** Under the Local Control Funding Formula (LCFF), a community-funded district is defined as a district that does not receive state aid to fund the base entitlement for transition to the LCFF or any portion of the LCFF at full implementation. The intent of the LCFF is that no school district incurs a total loss of state funding and that basic aid districts retain the growth in local property tax revenues. Also known as Community-Funded School Districts.

**Block Grant** A lump sum allocation of special purpose funds.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them incurring new indebtedness.

**Budget Act** The legislative vehicle for the state's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete individual items but may not make increases.

**California Basic Educational Data System (CBEDS)** An annual collection of basic student and staff data; includes student enrollment, graduates, dropouts, course enrollment, enrollment in alternative education, gifted and talented education, and more.

**California School Information Services (CSIS)** Build capacity of Local Education Agencies (LEAs) to implement and maintain comparable, effective, and efficient student information systems that will support LEA daily program needs and promote the use of information for educational decision-making by school-site, district office and county staff. Enable the accurate and timely exchange of student transcripts between Local Education Agencies and to post secondary institutions. Assist Local Education Agencies to transmit state reports electronically to the California Department of Education, thereby reducing reporting burden of LEA staff.

**Capital Outlay** Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land, buildings, building fixtures, service systems and equipment, or the improvement to or replacement of any of these assets.

**Categorical Aid** Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

**Certificated Employees** Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers, and most administrators.



**Chart of Accounts** A list of accounts, systematically arranged, applicable to the district. The chart of accounts lists authorized account components (i.e., fund, site, function, cost center, object).

**Classified Employees** Employees who are not required to hold teaching credentials, such as school secretaries, cafeteria personnel, and some management personnel.

**Clearing Account** Account used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocate or for recording the net differences under the proper account. (See Revolving Cash Account and Petty Cash.)

**Common Core Standards** New standards developed through a state-led national initiative to establish consistent and clear education standards for English language arts and mathematics that would better prepare American students for success in college, career, and the competitive global economy.

**Collective Bargaining** A law passed by the California Legislature, which sets out the manner and scope of negotiating between school districts and employee organizations. The law also mandates a regulation board.

**Committed Reserve** Consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

**Community-Funded School Districts** Also known as basic aid school districts and denotes that local property taxes collected exceed the LCFF funding mechanism. In those cases, the districts keep all their property taxes and get no LCFF money from the State.

**Consumer Price Index (CPI)** A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Consumer Price Indexes SB 160 (1975) are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**Controlling Account** A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary or detail account. Its balance equals the sum of the balances of the detail accounts.

**Cost-of-Living Adjustment (COLA)** An increase of funding for categorical programs. The amount of the COLA may or may not be related to inflationary increases in cost. The statutory COLA is established in accordance with Ed Code Section 42238 and may or may not be funded.

**Credit** The right side of a double-entry accounting posting. The credit will reduce assets and expenditures and increase liabilities, income and fund balance.

**Current Expense of Education** The current general fund operating expenditures of a school district for kindergarten and grades one through twelve excluding expenditures for food services, community services, facility acquisition and construction, and object codes 6000 and 7000.

**Debit** The left side of a double-entry accounting posting. The debit will increase assets and expenditure.

**Deferred Maintenance** Deferred maintenance funds are to be used for major repair or replacement of existing school building components. Typically, this includes plumbing, heating, air conditioning, electrical systems, roofing, interior/exterior painting, floor systems, etc.

**Deferred Revenue** Income received but unearned in a given period, set up as a liability to be included as income earned in subsequent periods.

**Deficit** Excess of liabilities over assets, or excess of expenditures over revenue.

**Designated For Economic Uncertainties (DEU)** A component of the ending fund balance specifically designated for unforeseen liabilities. The amount of DEU recommended by state guidelines is based on ADA. For LBUSD the amount of DEU is mandated at three-percent of general fund expenditures and other uses of funds. (See Appropriation For Contingencies.)

**Direct Support Charges** Charges for a support program and services that directly benefit other programs.

**Disbursements** Actual payments by currency, check or warrant. (The term is not synonymous with expenditures.)

**Education Code** The main body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Title 5 and 8, the Government Code and general statutes.

**Education Jobs and Medicaid Assistance Act of 2009 (Ed Jobs)** This is onetime federal funding with the primary focus of the funds directed to K-12 Education to be spent on saving or creating jobs at the school site level.

**Education Protection Account (EPA)** Provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

**Employee Benefits** Amounts paid by the district on behalf of employees; these amounts are over and above gross salary. Although not paid directly to employees, employee benefits are a significant component cost of total compensation (salary and benefits). Examples of employee benefits are: group health and life insurance, contributions to employee retirement systems including FICA/OASDI (Social Security), workers' compensation, and unemployment insurance.

**Encroachment** The expenditure obligations in the form of purchase orders, contracts, salaries, and other commitments which exceed revenue to operate a restricted program and appropriate unrestricted general operating funds.

**Encumbrance** Reservation or restriction on an appropriation when issuing an obligation in the form of purchase orders, contracts, salaries, or other commitments.

**Entitlement** An apportionment based on specific qualifications. Funds for entitlements are earned when the funds are apportioned to the district. Funds not expended at year-end must be reported as Reserved Fund Balance on the financial statements.

**Excess Tax Revenue** Tax revenues which are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedule.

**Expenditures** Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

**Fair Share** An amount equivalent to the State funding reduction to school district revenue limits. Since, a community-funded district does not receive state funding under the revenue limit calculation, the State has no revenue limit apportionment to reduce. Therefore, the State reduces state categorical funds for the equivalent amount.

**Fiscal Year** A period of one year, the beginning and ending dates of which are fixed by statute; for California public schools, the period beginning July 1 and ending June 30.

**Fixed Assets** Assets of a permanent character having continuing value; i.e., land, buildings, machinery, furniture, and equipment. The term capital asset is sometimes used in the same sense, however, fixed assets is preferred.

**Flexibility Provisions** Under extraordinary session action the State Legislature enacted funding rules that allow districts to treat revenues that were previously restricted to specific purposes to now utilize those resources in an unrestricted manner for any educational purpose.

**Four C's Learning Environment** The District's Technology Program provides powerful instructional tools as students work together in a 21st Century learning environment to participate and compete in today's global and digital community. The "4CLE" consists of critical thinking, communication skills, collaboration and creativity.

**Fringe Benefits** See Employee Benefits.

**Full-Time Equivalent (FTE)** The percentage of time a staff member works represented as a decimal. A full-time person is 1.0, a half-time person is 0.5 and a quarter-time person is 0.25.

**Fully Qualified Account (FQA)** An account that has been properly authorized by the Chart of Accounts and has been established in the LBUSD financial system for use.

**Fund** A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity with a self-balancing set of accounts.

**Fund Balance** The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

**Gann Limit** The initiative established a ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in the California Consumer Price Index (CPI) or per capita personal income, whichever is smaller, and for any change in population. This has been revised as of June 1990 with the passage of Proposition 111.

**General Education Apportionment's** The majority of state fund allocated to K-12 education is provided to school districts as general education apportionments. These funds are allocated based upon a district's classification (elementary, high school, or unified) and size, as measured by Average Daily Attendance (ADA).

**General Fund** The fund used to finance the ordinary operations of the school district. It is available for any legally authorized purpose.

**General Ledger** A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school system.

**Government Accounting Standards Board (GASB)** The governing body for general accepted accounting standards for governmental agencies. This board issues statement which set the standards for financial reporting. The following are some recent statements that impact school districts:

- **GASB Statement No. 45**, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (June 2004)
- **GASB Statement No. 54**, *Fund Balance Reporting and Governmental Fund Type Definitions* (February 2009)
- **GASB Statement No. 67**, *Financial Reporting for Pension Plans* (June 2012)
- **GASB Statement No. 68**, *Accounting and Financial Reporting for Pensions* (June 2012)
- **GASB Statement No. 74**, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions Plans* (June 2016)
- **GASB Statement No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (June 2017)

**Grant** A contribution, either in money or material goods, made by one entity to another. Grants may be for specific or general purposes. Funds for grants are earned when the district makes qualifying expenditures under the particular grant. Funds not expended at year-end must be reported as Deferred Revenue on the financial statements.

**Health Benefits Cap** Also referenced as H&W CAP, this is the maximum District obligation under labor union contract for health & welfare benefits. This maximum stays in effect until a change is expressly agreed to in labor contracts. Any benefit premiums above this amount would require an additional agreed upon contribution or would result in employee payroll deductions.

**Health Benefits Set Aside** This is a contribution agreed upon under labor union contract to be applied to employee health & welfare benefits, in order to reduce or eliminate employee deductions. A set aside is a onetime contribution and does not change the H&W CAP.

**Incentives** Financial rewards for implementing a new program, such as longer school day/year. Many of the “reforms” in SB 813 contain incentives.

**Income** Revenue and nonrevenue receipts. Revenue receipts are additions for which no obligations are incurred. Nonrevenue receipts are receipts of money in exchange for property of the school district or for which the district incurs an obligation.

**Indirect Cost Rate** A rate reflective of all indirect support charges to be applied to accounting units. The Indirect Cost Rate is usually applied as a percentage of total expenditures within a given accounting unit.

**Indirect Expense and Overhead** Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified.

**Indirect Support Charges** Routine services not performed as a special service for a particular program but allocated to using programs through the application of an Indirect Cost Rate.

**Individual Education Program (IEP)** A written agreement between a school district and parents or guardians of a special education child specifying an educational program tailored to the needs of the child.

**Inflation Factor** See Cost-Of-Living Adjustment.

**Interfund Transfers** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not considered revenues or expenditures of the school system.

**Joint School Districts** School districts with territory in more than one county.

**Journal** Any accounting record in which the financial transactions of the district are formally recorded; i.e., the cash receipts book; check register and journal voucher.

**Journal Voucher** A form provided for the recording of certain financial transactions or information in place of, or supplementary to, the journal or registers.

**Ledger** A group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

**Legislation** The major California school finance laws, in chronological order, are:

**SB 90**, 1972 – instituted revenue limits.

**AB 65**, 1977 – initiated a “long-term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

**SB 90**, 1977 – allowed reimbursement for costs resulting from state mandates.

**SB 154**, 1978 – allocated property taxes to cities, counties, schools after Proposition 13 (bailout).

- AB8**, 1979 – defined the source and method of funding schools, counties, cities, and special districts, including adjusting the allocation of property taxes.
- AB 777**, 1981 – allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at the local level.
- SB 813**, 1983 – superseded previous school finance laws and made many changes to the California Education Code covering curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, firing and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of statewide curriculum standards.
- Prop 98**, 1988 – Requires a minimum of State's General Fund revenue be allocated to K-14 education.
- Prop 20**, 2000 – Requires fifty percent of any growth in lottery funds for education over the 1997-98 base fiscal year be allocated to be used for instructional materials.
- SBX3 4**, 2009 – Flexibility provision that allows state revenues classified as Tier III to be utilized for any educational purpose.
- ABX4 3**, 2009 – Requires the State to reduce basic aid districts for an equivalent amount as non-basic aid districts. The amount is to be reduced from the subsequent year categorical funding.
- AB 3632**, 2010 – Requires school district to assume the responsibility for the cost of mental health services as identified for resident pupils.
- SB 70**, 2011 – Extends to 2014-15, two additional years, flexibility provisions that allow state revenues classified as Tier III to be utilized for any educational purpose. It also increases the basic aid district fair share amount to a recalculated 8.92%.

**Leveling Down** Decreasing the level of per pupil limits statewide toward those districts with lower revenue limits.

**Leveling Up** Increasing the level of per pupil revenue limits statewide toward that of higher revenue limit districts.

**Local Control and Accountability Plan (LCAP)** An important component of the Local Control Funding Formula (LCFF). Under the LCFF all local educational agencies are required to prepare an LCAP, which describes how annual goals for all pupils will be met, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d). The LCAP requires a collaborative process with stakeholders in developing the plan and must be adopted by June 30 prior to the fiscal year for which it is created.

**Local Control Funding Formula (LCFF)** Governor Jerry Brown's school finance reform plan that proposes to establish a new way of distributing money to schools by combining revenue limits and most categorical formulas into a new formula. LCFF contains a *hold-harmless provision* that protects all local educational agencies from getting reduced funding in 2013-14.

**Mandated Cost** School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

**Master Plan for Special Education** California categorical program for the education of all handicapped children, as enacted in SB 1870 (1980) and amended by SB 769 (1981).

**Mentor Teacher** A selected teacher who receives a stipend and additional monies for other costs under a program initiated in SB 813. The mentor teachers work with new and experienced teachers on curriculum and instruction and must spend at least 60 percent of their time in classroom teaching.

**Mental Health Services (AB 3632)** Services historically delivered by the County Department of Health Services. Sometimes these pupils identified for these services also require residential placement. The appropriations for these services were vetoed from the 2010-11 Health Department budget and legislation AB 3632 was enacted to shift the cost and responsibility of services to school districts.

**Nonspendable Reserve** Consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

**Object Code** A component of the account structure; the third element of the account structure (cost center) represents the state approved classification for recording revenue, expenditures, assets, liabilities and fund balance.

**P1** The first period report of attendance legally required to be filed with the State for the period of July 1 through December 31.

**P2** The second period report of attendance legally required to be filed with the State for the period of July 1 through April 15.

**PERB** Public Employment Relations Board (5 persons appointed by the governor) established to regulate collective bargaining disputes between school districts and employees. Formerly called EERB.

**Per Capita Personal Income** Income before taxes of California residents as estimated by the U.S. Department of Commerce.

**Petty Cash** A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also Revolving Cash Account.)

**PL 94-142** Federal law which mandates a “free and appropriate” education for all handicapped children.

**Proceeds of Taxes** Defined in the Gann Amendment as the revenue from taxes plus regulatory licenses, user charges, and user fees to the extent that such proceeds exceed the costs reasonably borne in providing the regulation product or service.

**Proficiency Requirements** Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers.

**Proposition 2** Known as the Rainy Day Budget Stabilization Fund Act, this measure was approved by voters in November 2014. Proposition 2 amends the State Constitution to end the existing rules for a state budget reserve – the Budget Stabilization Act (BSA) – and replaces them with new rules. The new rules change how the state pays down debt and saves money in reserves.



Key changes resulting from Proposition 2 consist of:

State Debts

- Requires state to spend minimum amount each year to pay down specified debts.

State Reserves

- Changes amount that goes into a state budget reserve account (known as the Budget Stabilization Account, or BSA).
- Increases maximum size of the BSA.
- Changes rules for when state can put less money into the BSA.
- Changes rules for taking money out of the BSA.

School Reserves

- Creates state reserve for schools and community colleges.
- Sets maximum reserves that school districts can keep at the local level in some future years.
- 

**Proposition 4** See Gann Limits.

**Proposition 13** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

**Proposition 30** *The Schools and Local Public Safety Protection Act of 2012.* This proposition was approved by the voters on November 6, 2012. The measure temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure's temporary tax increases is included in the calculations of the Proposition 98 minimum guarantee - raising the guarantee by billions of dollars each year. A portion of the new revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget.

**Proposition 98** The Classroom Instructional Improvement and Accountability Act. This proposition amended Article XIII B of the Government Spending Limitation. Approved by the voters in November 1988, Proposition 98 requires that a minimum amount of the state's General Fund revenues be allocated to K-14 education, based on either a percentage share of state's General Fund revenues or the prior year K-14 funding base adjusted for workload and inflation.

**Proposition 111** This proposition was passed June 1990 and has three basic parts as follows: 1) Revised the California constitution to expand the statutory, spending authority (Gann Limit); 2) Rewrite portions of proposition 98 which cap the potential additional funds directed to the potential additional funds directed to the K-14 education; 3) Increase gasoline tax and truck weight fees to improve the state transportation infrastructure.

**Prorating** The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

**Purchase Order** A document which, when issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services, and encumbers the obligation by restricting all or part of the related appropriation.

**Reclassification of Revenue or Expenditures** Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**Registers** A listing of transactions of like kind that may be totaled and summarized for convenience in posing; i.e., payroll registers, warrant registers, and attendance registers.

**Requisition** A document submitted initiating a purchase order to secure specified materials or services. A purchase requisition pre-encumbers all or part of the related appropriation in anticipation of issuing an obligation through a purchase order.

**Reserve** An amount set aside to provide for estimated future expenditures for losses, working capital, or other specified purposes.

**Reserve Cap** The balance in a school district's General Fund account is often referred to as a reserve. Consistent with accounting standards, districts classify monies in their reserves as nonspendable, restricted (by law or external condition), committed (earmarked for future use by the school board), assigned (earmarked by the superintendent or other district official), or unassigned (all other monies).

Districts have reserves for several reasons. They use their reserves to manage cash flow, mitigate volatility in funding, address unexpected costs, save for large purchases, and obtain higher credit ratings. State and federal actions also affect school district reserves. Recent legislation includes a provision capping district General Fund reserves if, during the previous year, the state made a deposit into the state school reserve recently established by Proposition 2. The caps vary according to district size, with assigned and unassigned reserves capped at 6 percent of expenditures for mid-size districts.

**Resource** A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

**Restricted Funds** Monies the use of which is restricted by legal requirements.

**Restricted Reserve** Consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

**Revolving Cash Fund** A stated amount of money used primarily for emergency payroll and may be used for small or sundry disbursements. Funds are reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

**ROP/C** Regional Occupation Program/Centers. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

**School Site Council** Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out.

**Scope of Bargaining** The range of subjects which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions; PERB is responsible for interpreting disputes about scope.

**Secured Tax Roll** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor.

**Seniority** A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

**Sequestration** A term used to describe the employment of automatic, across-the-board spending cuts in the face of annual budget deficits.

**Transfer** Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

**Trust Fund** A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**Transitional Kindergarten** A program consisting of pre-kindergarten pupils that would have been within the former statute period for a normal kindergarten start date.

**Unassigned Reserve** The residual of all other funds that are not nonspendable, restricted, committed or assigned. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

**Unaudited Actuals** An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

**Unearned Revenue** A liability for resources received prior to revenue recognition.

**Unencumbered Balance** That portion of an appropriation or allotment not yet expended or obligated.

**Unrealized Revenue** Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

**Unsecured Roll** Assessed value of personal property other than secured property.



---

# Financial Reporting Section

## Standardized Account Code Structure (SACS)

The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for development of a model accounting and budget structure. Prior to the statute, extensive research and input from the field was taken into account. Ernst and Young published a study in 1995 that developed the structure and prepared for plan conversion.

Prior to SACS, the State of California was one of the few states which could not report properly to the federal government and the data reported was not uniform or timely. These factors led to a difficulty in producing a multitude of detailed reports required by the State and Federal government.

With the implementation of SACS, school districts are able to provide better information for the public and reduce the number of financial reports due to the State. SACS has improved compliance with federal reporting requirements and improved decision-making at the state and local levels.

The reports submitted in this section are in the required SACS format.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		57,507,078.00	0.00	57,507,078.00	59,487,432.00	0.00	59,487,432.00	3.4%
2) Federal Revenue	8100-8299		0.00	913,709.00	913,709.00	0.00	812,512.00	812,512.00	-11.1%
3) Other State Revenue	8300-8599		656,722.00	3,911,741.00	4,568,463.00	599,591.00	3,274,822.00	3,874,413.00	-15.2%
4) Other Local Revenue	8600-8799		2,447,079.00	1,478,884.00	3,925,963.00	1,355,749.00	1,490,719.00	2,846,468.00	-27.5%
5) TOTAL, REVENUES			60,610,879.00	6,304,334.00	66,915,213.00	61,442,772.00	5,578,053.00	67,020,825.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		20,278,742.00	2,896,252.00	23,174,994.00	21,225,651.00	2,983,914.00	24,209,565.00	4.5%
2) Classified Salaries	2000-2999		6,622,190.00	2,394,248.00	9,016,438.00	7,013,476.00	2,473,841.00	9,487,317.00	5.2%
3) Employee Benefits	3000-3999		10,028,741.00	4,867,994.00	14,896,735.00	10,261,039.00	4,586,104.00	14,847,143.00	-0.3%
4) Books and Supplies	4000-4999		2,067,130.00	827,186.00	2,894,316.00	1,679,446.00	334,066.00	2,013,512.00	-30.4%
5) Services and Other Operating Expenditures	5000-5999		6,170,041.00	3,899,359.00	10,069,400.00	6,479,862.00	3,890,380.00	10,370,242.00	3.0%
6) Capital Outlay	6000-6999		1,551,497.00	1,033,783.00	2,585,280.00	1,274,500.00	1,050,496.00	2,324,996.00	-10.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		168,050.00	200,000.00	368,050.00	173,000.00	210,000.00	383,000.00	4.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(35,230.00)	35,230.00	0.00	(15,528.00)	15,528.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,851,161.00	16,154,052.00	63,005,213.00	48,091,446.00	15,544,329.00	63,635,775.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,759,718.00	(9,849,718.00)	3,910,000.00	13,351,326.00	(9,966,276.00)	3,385,050.00	-13.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		3,525,000.00	0.00	3,525,000.00	2,350,000.00	0.00	2,350,000.00	-33.3%
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		(9,374,087.00)	9,374,087.00	0.00	(9,966,276.00)	9,966,276.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,899,087.00)	9,374,087.00	(3,525,000.00)	(12,316,276.00)	9,966,276.00	(2,350,000.00)	-33.3%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			860,631.00	(475,631.00)	385,000.00	1,035,050.00	0.00	1,035,050.00	168.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,215,322.00	3,137,631.00	10,352,953.00	8,075,953.00	2,662,000.00	10,737,953.00	3.7%
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)			7,215,322.00	3,137,631.00	10,352,953.00	8,075,953.00	2,662,000.00	10,737,953.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,215,322.00	3,137,631.00	10,352,953.00	8,075,953.00	2,662,000.00	10,737,953.00	3.7%
2) Ending Balance, June 30 (E + F1e)			8,075,953.00	2,662,000.00	10,737,953.00	9,111,003.00	2,662,000.00	11,773,003.00	9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	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	2,662,000.00	2,662,000.00	0.00	2,662,000.00	2,662,000.00	0.0%
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	4,695,953.00	0.00	4,695,953.00	5,746,003.00	0.00	5,746,003.00	22.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,330,000.00	0.00	3,330,000.00	3,315,000.00	0.00	3,315,000.00	-0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	548,204.00	0.00	548,204.00	548,204.00	0.00	548,204.00	0.0%
Education Protection Account State Aid - Current Year		8012	550,722.00	0.00	550,722.00	536,188.00	0.00	536,188.00	-2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	279,652.00	0.00	279,652.00	285,000.00	0.00	285,000.00	1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	53,805,000.00	0.00	53,805,000.00	55,150,200.00	0.00	55,150,200.00	2.5%
Unsecured Roll Taxes		8042	1,634,500.00	0.00	1,634,500.00	1,967,840.00	0.00	1,967,840.00	20.4%
Prior Years' Taxes		8043	689,000.00	0.00	689,000.00	1,000,000.00	0.00	1,000,000.00	45.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			57,507,078.00	0.00	57,507,078.00	59,487,432.00	0.00	59,487,432.00	3.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	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			57,507,078.00	0.00	57,507,078.00	59,487,432.00	0.00	59,487,432.00	3.4%
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	501,143.00	501,143.00	0.00	451,029.00	451,029.00	-10.0%
Special Education Discretionary Grants		8182	0.00	45,588.00	45,588.00	0.00	41,044.00	41,044.00	-10.0%
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		189,975.00	189,975.00		161,479.00	161,479.00	-15.0%
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		60,821.00	60,821.00		51,698.00	51,698.00	-15.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		13,955.00	13,955.00		11,862.00	11,862.00	-15.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	102,227.00	102,227.00	0.00	95,400.00	95,400.00	-6.7%
TOTAL, FEDERAL REVENUE			0.00	913,709.00	913,709.00	0.00	812,512.00	812,512.00	-11.1%
<b>OTHER STATE REVENUE</b>									
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	118,560.00	0.00	118,560.00	119,301.00	0.00	119,301.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	438,830.00	165,795.00	604,625.00	426,105.00	150,390.00	576,495.00	-4.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		20,556.00	20,556.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		219,146.00	219,146.00		106,625.00	106,625.00	-51.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	99,332.00	3,506,244.00	3,605,576.00	54,185.00	3,017,807.00	3,071,992.00	-14.8%
TOTAL, OTHER STATE REVENUE			656,722.00	3,911,741.00	4,568,463.00	599,591.00	3,274,822.00	3,874,413.00	-15.2%

			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							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,086.00	0.00	1,086.00	1,200.00	0.00	1,200.00	10.5%
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	36,085.00	0.00	36,085.00	50,700.00	0.00	50,700.00	40.5%
Interest		8660	260,760.00	0.00	260,760.00	80,000.00	0.00	80,000.00	-69.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	9,676.00	0.00	9,676.00	0.00	0.00	0.00	-100.0%
Transportation Fees From Individuals		8675	216,700.00	0.00	216,700.00	325,000.00	0.00	325,000.00	50.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,922,772.00	0.00	1,922,772.00	898,849.00	0.00	898,849.00	-53.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,478,884.00	1,478,884.00		1,490,719.00	1,490,719.00	0.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,447,079.00	1,478,884.00	3,925,963.00	1,355,749.00	1,490,719.00	2,846,468.00	-27.5%
TOTAL, REVENUES			60,610,879.00	6,304,334.00	66,915,213.00	61,442,772.00	5,578,053.00	67,020,825.00	0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,450,845.00	1,834,309.00	18,285,154.00	17,229,847.00	1,908,040.00	19,137,887.00	4.7%
Certificated Pupil Support Salaries		1200	1,385,527.00	842,047.00	2,227,574.00	1,458,732.00	859,281.00	2,318,013.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,425,563.00	219,896.00	2,645,459.00	2,519,929.00	216,593.00	2,736,522.00	3.4%
Other Certificated Salaries		1900	16,807.00	0.00	16,807.00	17,143.00	0.00	17,143.00	2.0%
TOTAL, CERTIFICATED SALARIES			20,278,742.00	2,896,252.00	23,174,994.00	21,225,651.00	2,983,914.00	24,209,565.00	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,442,799.00	1,496,906.00	2,939,705.00	1,510,712.00	1,556,605.00	3,067,317.00	4.3%
Classified Support Salaries		2200	1,412,945.00	473,147.00	1,886,092.00	1,491,676.00	488,315.00	1,979,991.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,211,403.00	128,597.00	1,340,000.00	1,239,208.00	128,597.00	1,367,805.00	2.1%
Clerical, Technical and Office Salaries		2400	2,041,116.00	201,132.00	2,242,248.00	2,182,867.00	206,834.00	2,389,701.00	6.6%
Other Classified Salaries		2900	513,927.00	94,466.00	608,393.00	589,013.00	93,490.00	682,503.00	12.2%
TOTAL, CLASSIFIED SALARIES			6,622,190.00	2,394,248.00	9,016,438.00	7,013,476.00	2,473,841.00	9,487,317.00	5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,526,394.00	3,476,741.00	7,003,135.00	3,418,680.00	3,133,841.00	6,552,521.00	-6.4%
PERS		3201-3202	1,044,977.00	390,082.00	1,435,059.00	1,159,560.00	454,641.00	1,614,201.00	12.5%
OASDI/Medicare/Alternative		3301-3302	778,688.00	208,668.00	987,356.00	814,855.00	211,390.00	1,026,245.00	3.9%
Health and Welfare Benefits		3401-3402	3,957,658.00	722,342.00	4,680,000.00	4,067,046.00	712,954.00	4,780,000.00	2.1%
Unemployment Insurance		3501-3502	13,525.00	2,685.00	16,210.00	13,978.00	2,742.00	16,720.00	3.1%
Workers' Compensation		3601-3602	341,024.00	67,476.00	408,500.00	375,445.00	70,536.00	445,981.00	9.2%
OPEB, Allocated		3701-3702	165,000.00	0.00	165,000.00	200,000.00	0.00	200,000.00	21.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	100,000.00	0.00	100,000.00	New
Other Employee Benefits		3901-3902	201,475.00	0.00	201,475.00	111,475.00	0.00	111,475.00	-44.7%
TOTAL, EMPLOYEE BENEFITS			10,028,741.00	4,867,994.00	14,896,735.00	10,261,039.00	4,586,104.00	14,847,143.00	-0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	301,759.00	525,467.00	827,226.00	200,000.00	150,390.00	350,390.00	-57.6%
Books and Other Reference Materials		4200	51,153.00	1,405.00	52,558.00	33,213.00	0.00	33,213.00	-36.8%
Materials and Supplies		4300	1,410,850.00	231,668.00	1,642,518.00	1,195,783.00	138,546.00	1,334,329.00	-18.8%
Noncapitalized Equipment		4400	303,368.00	68,646.00	372,014.00	250,450.00	45,130.00	295,580.00	-20.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,067,130.00	827,186.00	2,894,316.00	1,679,446.00	334,066.00	2,013,512.00	-30.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,969,100.00	933,379.00	2,902,479.00	2,049,570.00	986,977.00	3,036,547.00	4.6%
Travel and Conferences		5200	209,076.00	54,970.00	264,046.00	242,732.00	27,015.00	269,747.00	2.2%
Dues and Memberships		5300	56,830.00	8,978.00	65,808.00	57,986.00	9,445.00	67,431.00	2.5%
Insurance		5400 - 5450	301,171.00	0.00	301,171.00	310,176.00	0.00	310,176.00	3.0%
Operations and Housekeeping Services		5500	731,127.00	65,000.00	796,127.00	850,004.00	66,945.00	916,949.00	15.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	485,024.00	784,151.00	1,269,175.00	472,224.00	836,855.00	1,309,079.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	0.00	2,500.00	2,060.00	0.00	2,060.00	-17.6%
Professional/Consulting Services and Operating Expenditures		5800	2,164,126.00	2,052,021.00	4,216,147.00	2,225,905.00	1,962,463.00	4,188,368.00	-0.7%
Communications		5900	251,087.00	860.00	251,947.00	269,205.00	680.00	269,885.00	7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,170,041.00	3,899,359.00	10,069,400.00	6,479,862.00	3,890,380.00	10,370,242.00	3.0%

			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								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	43,563.00	0.00	43,563.00	0.00	115,000.00	115,000.00	164.0%
Buildings and Improvements of Buildings		6200	86,000.00	779,100.00	865,100.00	0.00	796,525.00	796,525.00	-7.9%
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	1,144,438.00	105,683.00	1,250,121.00	1,144,500.00	18,971.00	1,163,471.00	-6.9%
Equipment Replacement		6500	277,496.00	149,000.00	426,496.00	130,000.00	120,000.00	250,000.00	-41.4%
TOTAL, CAPITAL OUTLAY			1,551,497.00	1,033,783.00	2,585,280.00	1,274,500.00	1,050,496.00	2,324,996.00	-10.1%
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	132,050.00	200,000.00	332,050.00	137,000.00	210,000.00	347,000.00	4.5%
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	36,000.00	0.00	36,000.00	36,000.00	0.00	36,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			168,050.00	200,000.00	368,050.00	173,000.00	210,000.00	383,000.00	4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(35,230.00)	35,230.00	0.00	(15,528.00)	15,528.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,230.00)	35,230.00	0.00	(15,528.00)	15,528.00	0.00	0.0%
TOTAL, EXPENDITURES									
			46,851,161.00	16,154,052.00	63,005,213.00	48,091,446.00	15,544,329.00	63,635,775.00	1.0%



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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,100,000.00	0.00	3,100,000.00	2,100,000.00	0.00	2,100,000.00	-32.3%
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	250,000.00	0.00	250,000.00	New
Other Authorized Interfund Transfers Out		7619	425,000.00	0.00	425,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,525,000.00	0.00	3,525,000.00	2,350,000.00	0.00	2,350,000.00	-33.3%
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	(9,374,087.00)	9,374,087.00	0.00	(9,966,276.00)	9,966,276.00	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			(9,374,087.00)	9,374,087.00	0.00	(9,966,276.00)	9,966,276.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,899,087.00)	9,374,087.00	(3,525,000.00)	(12,316,276.00)	9,966,276.00	(2,350,000.00)	-33.3%

Description			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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	57,507,078.00	0.00	57,507,078.00	59,487,432.00	0.00	59,487,432.00	3.4%
2) Federal Revenue		8100-8299	0.00	913,709.00	913,709.00	0.00	812,512.00	812,512.00	-11.1%
3) Other State Revenue		8300-8599	656,722.00	3,911,741.00	4,568,463.00	599,591.00	3,274,822.00	3,874,413.00	-15.2%
4) Other Local Revenue		8600-8799	2,447,079.00	1,478,884.00	3,925,963.00	1,355,749.00	1,490,719.00	2,846,468.00	-27.5%
5) TOTAL, REVENUES			60,610,879.00	6,304,334.00	66,915,213.00	61,442,772.00	5,578,053.00	67,020,825.00	0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		26,965,461.00	9,633,306.00	36,598,767.00	27,160,736.00	9,026,473.00	36,187,209.00	-1.1%
2) Instruction - Related Services	2000-2999		4,977,651.00	888,438.00	5,866,089.00	5,226,198.00	875,706.00	6,101,904.00	4.0%
3) Pupil Services	3000-3999		4,418,270.00	2,309,471.00	6,727,741.00	4,610,970.00	2,194,650.00	6,805,620.00	1.2%
4) Ancillary Services	4000-4999		1,719,395.00	22,779.00	1,742,174.00	1,824,105.00	19,664.00	1,843,769.00	5.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,056,233.00	118,195.00	5,174,428.00	5,498,320.00	87,149.00	5,585,469.00	7.9%
8) Plant Services	8000-8999		3,546,101.00	2,981,863.00	6,527,964.00	3,598,117.00	3,130,687.00	6,728,804.00	3.1%
9) Other Outgo	9000-9999	Except 7600-7699	168,050.00	200,000.00	368,050.00	173,000.00	210,000.00	383,000.00	4.1%
10) TOTAL, EXPENDITURES			46,851,161.00	16,154,052.00	63,005,213.00	48,091,446.00	15,544,329.00	63,635,775.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,759,718.00	(9,849,718.00)	3,910,000.00	13,351,326.00	(9,966,276.00)	3,385,050.00	-13.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,525,000.00	0.00	3,525,000.00	2,350,000.00	0.00	2,350,000.00	-33.3%
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	(9,374,087.00)	9,374,087.00	0.00	(9,966,276.00)	9,966,276.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,899,087.00)	9,374,087.00	(3,525,000.00)	(12,316,276.00)	9,966,276.00	(2,350,000.00)	-33.3%

Description	Function 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			860,631.00	(475,631.00)	385,000.00	1,035,050.00	0.00	1,035,050.00	168.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,215,322.00	3,137,631.00	10,352,953.00	8,075,953.00	2,662,000.00	10,737,953.00	3.7%
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)			7,215,322.00	3,137,631.00	10,352,953.00	8,075,953.00	2,662,000.00	10,737,953.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,215,322.00	3,137,631.00	10,352,953.00	8,075,953.00	2,662,000.00	10,737,953.00	3.7%
2) Ending Balance, June 30 (E + F1e)			8,075,953.00	2,662,000.00	10,737,953.00	9,111,003.00	2,662,000.00	11,773,003.00	9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	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	2,662,000.00	2,662,000.00	0.00	2,662,000.00	2,662,000.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,695,953.00	0.00	4,695,953.00	5,746,003.00	0.00	5,746,003.00	22.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,330,000.00	0.00	3,330,000.00	3,315,000.00	0.00	3,315,000.00	-0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			10,737,953.00	8,175,796.89	4,348,247.27	6,875,322.57	1,983,221.47	7,350,638.48	16,983,356.25	11,392,843.16
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		82,230.60	82,230.60	216,277.60	82,230.60	0.00	134,047.00	32,892.24	37,277.87
Property Taxes	8020-8079		971,816.63	0.00	1,106,334.90	0.00	9,496,178.27	20,223,557.66	2,089,981.99	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	56,261.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	22,580.64	650.00	0.00	220,190.74	114,644.52	7,835.00
Other Local Revenue	8600-8799		8,546.86	90,331.24	77,551.45	331,187.90	408,408.87	37,788.64	255,353.38	87,414.51
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,062,594.09	172,561.84	1,422,744.59	414,068.50	9,904,587.14	20,671,845.04	2,492,872.13	132,527.38
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		369,903.00	511,406.00	2,263,826.00	2,320,500.00	2,342,511.00	9,859.00	4,658,610.00	2,315,735.00
Classified Salaries	2000-2999		25,204.00	468,884.00	689,575.00	818,411.00	993,424.00	766,164.00	891,292.00	803,606.00
Employee Benefits	3000-3999		684,581.00	650,264.00	858,533.00	1,489,796.00	408,521.00	1,104,903.00	1,792,721.00	776,653.00
Books and Supplies	4000-4999		(83,412.00)	346,196.00	295,223.00	157,095.00	147,920.00	93,779.00	65,672.00	45,149.00
Services	5000-5999		15,270.00	1,378,917.00	765,747.00	773,725.00	710,548.00	817,445.00	688,507.00	771,375.00
Capital Outlay	6000-6599		23,337.00	520,741.00	364,604.00	23,121.00	34,475.00	2,871.00	227,387.00	365,938.00
Other Outgo	7000-7499		18,703.00	28,324.00	28,324.00	41,522.00	18,234.00	9,621.00	17,102.00	27,852.00
Interfund Transfers Out	7600-7629		250,000.00	0.00	0.00	0.00	0.00	2,100,000.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,303,586.00	3,904,732.00	5,265,832.00	5,624,170.00	4,655,633.00	4,904,642.00	8,341,291.00	5,106,308.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	160,000.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,821,121.23	175,498.88	461,981.00	558,542.00	12,739.00	339,911.00	707.00	10,983.00	350,407.00
Due From Other Funds	9310	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	25,000.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(76,455.08)	(29,833.46)	(49,909.29)	2,495.40	1,756.87	(721.27)	3,417.78	(3,402.89)
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,006,621.23	234,543.80	432,147.54	508,632.71	15,234.40	341,667.87	(14.27)	14,400.78	347,004.11
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,588,228.00	2,167,241.00	527,527.00	138,470.00	(302,766.00)	223,205.00	134,471.00	(243,505.00)	243,067.00
Due To Other Funds	9610	0.00	0.00	0.00	(6,000,000.00)	0.00	0.00	6,000,000.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	388,467.00	388,467.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,976,695.00	2,555,708.00	527,527.00	(5,861,530.00)	(302,766.00)	223,205.00	6,134,471.00	(243,505.00)	243,067.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(970,073.77)	(2,321,164.20)	(95,379.46)	6,370,162.71	318,000.40	118,462.87	(6,134,485.27)	257,905.78	103,937.11
E. NET INCREASE/DECREASE (B - C + D)			(2,562,156.11)	(3,827,549.62)	2,527,075.30	(4,892,101.10)	5,367,417.01	9,632,717.77	(5,590,513.09)	(4,869,843.51)
F. ENDING CASH (A + E)			8,175,796.89	4,348,247.27	6,875,322.57	1,983,221.47	7,350,638.48	16,983,356.25	11,392,843.16	6,522,999.65
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		6,522,999.65	6,026,095.63	20,684,407.58	16,521,808.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	171,324.87	9,319.47	0.00	134,047.00	102,514.15		1,084,392.00	1,084,392.00
Property Taxes	8020-8079	4,061,419.88	19,138,324.64	946,122.09	369,303.94	0.00		58,403,040.00	58,403,040.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	88,953.80	0.00	0.00	40,113.00	627,184.20		812,512.00	812,512.00
Other State Revenue	8300-8599	425,383.23	0.00	0.00	2,784,514.04	298,614.83		3,874,413.00	3,874,413.00
Other Local Revenue	8600-8799	70,935.47	40,682.87	71,127.56	955,357.76	411,781.49		2,846,468.00	2,846,468.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		4,818,017.25	19,188,326.98	1,017,249.65	4,283,335.74	1,440,094.67	0.00	67,020,825.00	67,020,825.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,341,958.00	2,301,378.00	2,269,201.00	2,398,098.00	106,580.00		24,209,565.00	24,209,565.00
Classified Salaries	2000-2999	903,687.00	958,408.00	781,938.00	566,280.00	820,444.00		9,487,317.00	9,487,317.00
Employee Benefits	3000-3999	1,069,484.00	641,966.00	1,610,087.00	2,809,767.00	949,867.00		14,847,143.00	14,847,143.00
Books and Supplies	4000-4999	91,826.00	33,254.00	105,693.00	472,946.00	242,171.00		2,013,512.00	2,013,512.00
Services	5000-5999	858,125.00	526,904.00	336,978.00	2,143,101.00	583,600.00		10,370,242.00	10,370,242.00
Capital Outlay	6000-6599	29,942.00	66,886.00	44,029.00	519,113.00	102,552.00		2,324,996.00	2,324,996.00
Other Outgo	7000-7499	21,112.00	1,871.00	29,601.00	76,155.00	64,579.00		383,000.00	383,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		2,350,000.00	2,350,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		5,316,134.00	4,530,667.00	5,177,527.00	8,985,460.00	2,869,793.00	0.00	65,985,775.00	65,985,775.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	(110,000.00)		0.00	
Accounts Receivable	9200-9299	(129.00)	(522.00)	198.00	(89,194.65)	(1,440,095.67)		381,025.56	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(500.00)		0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(25,000.00)		0.00	
Other Current Assets	9340	771.73	1,120.97	(2,518.01)	153,277.25	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		642.73	598.97	(2,320.01)	64,082.60	(1,575,595.67)	0.00	381,025.56	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(570.00)	(53.00)	2.00	3,794.00	(2,869,793.00)		21,090.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(388,000.00)		467.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(570.00)	(53.00)	2.00	3,794.00	(3,257,793.00)	0.00	21,557.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,212.73	651.97	(2,322.01)	60,288.60	1,682,197.33	0.00	359,468.56	
E. NET INCREASE/DECREASE (B - C + D)		(496,904.02)	14,658,311.95	(4,162,599.36)	(4,641,835.66)	252,499.00	0.00	1,394,518.56	1,035,050.00
F. ENDING CASH (A + E)		6,026,095.63	20,684,407.58	16,521,808.22	11,879,972.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,132,471.56	

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	59,487,432.00	1.11%	60,146,298.00	2.91%	61,899,234.00
2. Federal Revenues	8100-8299	812,512.00	0.00%	812,512.00	0.00%	812,512.00
3. Other State Revenues	8300-8599	3,874,413.00	-3.58%	3,735,623.00	2.89%	3,843,565.00
4. Other Local Revenues	8600-8799	2,846,468.00	0.46%	2,859,636.00	0.58%	2,876,264.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		67,020,825.00	0.80%	67,554,069.00	2.78%	69,431,575.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,209,565.00		24,916,760.00
b. Step & Column Adjustment				811,491.00		463,021.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(104,296.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,209,565.00	2.92%	24,916,760.00	1.86%	25,379,781.00
2. Classified Salaries						
a. Base Salaries				9,487,317.00		9,581,587.00
b. Step & Column Adjustment				94,270.00		105,081.00
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	9,487,317.00	0.99%	9,581,587.00	1.10%	9,686,668.00
3. Employee Benefits	3000-3999	14,847,143.00	3.19%	15,320,115.00	6.85%	16,369,657.00
4. Books and Supplies	4000-4999	2,013,512.00	-5.42%	1,904,300.00	-6.61%	1,778,365.00
5. Services and Other Operating Expenditures	5000-5999	10,370,242.00	3.10%	10,691,225.00	1.46%	10,847,276.00
6. Capital Outlay	6000-6999	2,324,996.00	-37.24%	1,459,230.00	8.17%	1,578,478.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	383,000.00	1.07%	387,110.00	1.10%	391,350.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,350,000.00	-4.26%	2,250,000.00	-4.44%	2,150,000.00
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)		65,985,775.00	0.79%	66,510,327.00	2.51%	68,181,575.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		1,035,050.00		1,043,742.00		1,250,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,737,953.00		11,773,003.00		12,816,745.00
2. Ending Fund Balance (Sum lines C and D1)		11,773,003.00		12,816,745.00		14,066,745.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	2,662,000.00		2,680,000.00		2,745,000.00
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	5,746,003.00		6,731,745.00		7,846,745.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,315,000.00		3,355,000.00		3,425,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,773,003.00		12,816,745.00		14,066,745.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,315,000.00		3,355,000.00		3,425,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		3,315,000.00		3,355,000.00		3,425,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.02%		5.04%		5.02%
<b>F. RECOMMENDED RESERVES</b>						
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)		2,634.75		2,617.57		2,578.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		65,985,775.00		66,510,327.00		68,181,575.00
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)		65,985,775.00		66,510,327.00		68,181,575.00
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)		1,979,573.25		1,995,309.81		2,045,447.25
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)		1,979,573.25		1,995,309.81		2,045,447.25
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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	59,487,432.00	1.11%	60,146,298.00	2.91%	61,899,234.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	599,591.00	-9.60%	542,060.00	-1.95%	531,510.00
4. Other Local Revenues	8600-8799	1,355,749.00	0.97%	1,368,917.00	1.21%	1,385,545.00
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	(9,966,276.00)	3.29%	(10,294,449.00)	1.91%	(10,490,602.00)
6. Total (Sum lines A1 thru A5c)		51,476,496.00	0.56%	51,762,826.00	3.02%	53,325,687.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,225,651.00		21,977,255.00
b. Step & Column Adjustment				751,604.00		420,301.00
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	21,225,651.00	3.54%	21,977,255.00	1.91%	22,397,556.00
2. Classified Salaries						
a. Base Salaries				7,013,476.00		7,090,947.00
b. Step & Column Adjustment				77,471.00		82,520.00
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	7,013,476.00	1.10%	7,090,947.00	1.16%	7,173,467.00
3. Employee Benefits	3000-3999	10,261,039.00	2.96%	10,564,714.00	8.50%	11,462,892.00
4. Books and Supplies	4000-4999	1,679,446.00	-5.76%	1,582,648.00	-8.19%	1,453,059.00
5. Services and Other Operating Expenditures	5000-5999	6,479,862.00	3.27%	6,691,569.00	2.05%	6,828,934.00
6. Capital Outlay	6000-6999	1,274,500.00	-67.83%	410,000.00	21.95%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	173,000.00	2.38%	177,110.00	2.39%	181,350.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,528.00)	-53.90%	(7,159.00)	-8.21%	(6,571.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,350,000.00	-4.26%	2,250,000.00	-4.44%	2,150,000.00
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)		50,441,446.00	0.59%	50,737,084.00	2.77%	52,140,687.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,035,050.00		1,025,742.00		1,185,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,075,953.00		9,111,003.00		10,136,745.00
2. Ending Fund Balance (Sum lines C and D1)		9,111,003.00		10,136,745.00		11,321,745.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
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	5,746,003.00		6,731,745.00		7,846,745.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,315,000.00		3,355,000.00		3,425,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,111,003.00		10,136,745.00		11,321,745.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,315,000.00		3,355,000.00		3,425,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,315,000.00		3,355,000.00		3,425,000.00
<b>F. ASSUMPTIONS</b>						
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.						
Projected secured property tax growth by 2.5% in 20-21, by 1.5% in 21-22 and by 3.25% in 22-23. CPI was added by .62% in 20-21, 1.73% in 21-22 and 2.12% in 22-23 for supplies and services and adjusted for one-time expenditures. Decrease transfer out to Fund 40 (FRRP) by \$100K in 21-22 and 22-23.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	812,512.00	0.00%	812,512.00	0.00%	812,512.00
3. Other State Revenues	8300-8599	3,274,822.00	-2.48%	3,193,563.00	3.71%	3,312,055.00
4. Other Local Revenues	8600-8799	1,490,719.00	0.00%	1,490,719.00	0.00%	1,490,719.00
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	9,966,276.00	3.29%	10,294,449.00	1.91%	10,490,602.00
6. Total (Sum lines A1 thru A5c)		15,544,329.00	1.59%	15,791,243.00	1.99%	16,105,888.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,983,914.00		2,939,505.00
b. Step & Column Adjustment				59,887.00		42,720.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(104,296.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,983,914.00	-1.49%	2,939,505.00	1.45%	2,982,225.00
2. Classified Salaries						
a. Base Salaries				2,473,841.00		2,490,640.00
b. Step & Column Adjustment				16,799.00		22,561.00
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	2,473,841.00	0.68%	2,490,640.00	0.91%	2,513,201.00
3. Employee Benefits	3000-3999	4,586,104.00	3.69%	4,755,401.00	3.18%	4,906,765.00
4. Books and Supplies	4000-4999	334,066.00	-3.72%	321,652.00	1.14%	325,306.00
5. Services and Other Operating Expenditures	5000-5999	3,890,380.00	2.81%	3,999,656.00	0.47%	4,018,342.00
6. Capital Outlay	6000-6999	1,050,496.00	-0.12%	1,049,230.00	2.79%	1,078,478.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	210,000.00	0.00%	210,000.00	0.00%	210,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	15,528.00	-53.90%	7,159.00	-8.21%	6,571.00
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		
11. Total (Sum lines B1 thru B10)		15,544,329.00	1.47%	15,773,243.00	1.70%	16,040,888.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		18,000.00		65,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,662,000.00		2,662,000.00		2,680,000.00
2. Ending Fund Balance (Sum lines C and D1)		2,662,000.00		2,680,000.00		2,745,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,662,000.00		2,680,000.00		2,745,000.00
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,662,000.00		2,680,000.00		2,745,000.00

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
B1d-Remove 1 FTE Strong Workforce Career Counseling Coordinator, grant ends in 20-21. CPI was added by .62% in 20-21, 1.73% in 21-22 and 2.12% in 22-23 for non-salary expenses and adjusted for one-time Special Education, RRMA projects, and program carryover expenditures.						

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,675.03	2,675.03	2,745.11	2,634.75	2,634.75	2,672.44
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,675.03	2,675.03	2,745.11	2,634.75	2,634.75	2,672.44
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	6.36	6.36	6.36	6.36	6.36	6.36
b. Special Education-Special Day Class	1.95	1.95	1.95	1.95	1.95	1.95
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.19	0.19	0.19	0.19	0.19	0.19
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	8.50	8.50	8.50	8.50	8.50	8.50
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,683.53	2,683.53	2,753.61	2,643.25	2,643.25	2,680.94
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	2,859	2,878		
Charter School				
<b>Total ADA</b>	<b>2,859</b>	<b>2,878</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	2,788	2,788		
Charter School				
<b>Total ADA</b>	<b>2,788</b>	<b>2,788</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	2,742	2,745		
Charter School		0		
<b>Total ADA</b>	<b>2,742</b>	<b>2,745</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	2,672			
Charter School	0			
<b>Total ADA</b>	<b>2,672</b>			

### 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	2,988	2,929		
Charter School				
<b>Total Enrollment</b>	<b>2,988</b>	<b>2,929</b>	<b>2.0%</b>	<b>Not Met</b>
Second Prior Year (2018-19)				
District Regular	2,896	2,861		
Charter School				
<b>Total Enrollment</b>	<b>2,896</b>	<b>2,861</b>	<b>1.2%</b>	<b>Not Met</b>
First Prior Year (2019-20)				
District Regular	2,764	2,788		
Charter School				
<b>Total Enrollment</b>	<b>2,764</b>	<b>2,788</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	2,755			
Charter School				
<b>Total Enrollment</b>	<b>2,755</b>			

**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)

Moderate projections were used to plan for staffing needs since revenue projections are minimal.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Moderate projections were used to plan for staffing needs since revenue projections are minimal.

**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	2,788	2,929	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,788</b>	<b>2,929</b>	<b>95.2%</b>
Second Prior Year (2018-19)			
District Regular	2,742	2,861	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,742</b>	<b>2,861</b>	<b>95.8%</b>
First Prior Year (2019-20)			
District Regular	2,675	2,788	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,675</b>	<b>2,788</b>	<b>95.9%</b>
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>96.1%</b>

**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	2,635	2,755		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,635</b>	<b>2,755</b>	<b>95.6%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	2,618	2,739		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,618</b>	<b>2,739</b>	<b>95.6%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	2,579	2,698		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,579</b>	<b>2,698</b>	<b>95.6%</b>	<b>Met</b>

**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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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: Basic Aid

**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)	2,753.61	2,680.94	2,643.25	2,626.07
b. Prior Year ADA (Funded)		2,753.61	2,680.94	2,643.25
c. Difference (Step 1a minus Step 1b)		(72.67)	(37.69)	(17.18)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.64%	-1.41%	-0.65%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		56,956,356.00	58,896,424.00	59,562,828.00
b1. COLA percentage		0.00%	0.00%	0.00%
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)		-2.64%	-1.41%	-0.65%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

#### 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)	56,408,152.00	58,403,040.00	59,069,444.00	60,825,816.00
Percent Change from Previous Year		3.54%	1.14%	2.97%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.54% to 4.54%	.14% to 2.14%	1.97% to 3.97%

#### 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)	57,507,078.00	59,487,432.00	60,146,298.00	61,899,234.00
District's Projected Change in LCFF Revenue:		3.44%	1.11%	2.91%
Basic Aid Standard:		2.54% to 4.54%	.14% to 2.14%	1.97% to 3.97%
Status:		Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**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)	34,823,541.24	42,852,322.65	81.3%
Second Prior Year (2018-19)	36,684,660.75	45,820,845.70	80.1%
First Prior Year (2019-20)	36,929,673.00	46,851,161.00	78.8%
	Historical Average Ratio:		80.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	<b>77.1% to 83.1%</b>	<b>77.1% to 83.1%</b>	<b>77.1% to 83.1%</b>

**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)	38,500,166.00	48,091,446.00	80.1%	Met
1st Subsequent Year (2021-22)	39,632,916.00	48,487,084.00	81.7%	Met
2nd Subsequent Year (2022-23)	41,033,915.00	49,990,687.00	82.1%	Met

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

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

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

**Explanation:**  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

**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):	-2.64%	-1.41%	-0.65%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-12.64% to 7.36%</b>	<b>-11.41% to 8.59%</b>	<b>-10.65% to 9.35%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.64% to 2.36%	-6.41% to 3.59%	-5.65% to 4.35%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	913,709.00		
Budget Year (2020-21)	812,512.00	-11.08%	Yes
1st Subsequent Year (2021-22)	812,512.00	0.00%	No
2nd Subsequent Year (2022-23)	812,512.00	0.00%	No

**Explanation:**  
(required if Yes)

Proposed budget cuts of about 11% in 20-21 and proposed restructuring of ESEA including proposed consolidation of ESSA Grants.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	4,568,463.00		
Budget Year (2020-21)	3,874,413.00	-15.19%	Yes
1st Subsequent Year (2021-22)	3,735,623.00	-3.58%	No
2nd Subsequent Year (2022-23)	3,843,565.00	2.89%	No

**Explanation:**  
(required if Yes)

Reduced funding for Career Technical Education Incentive Grant proposed on Governor's May Revision.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	3,925,963.00		
Budget Year (2020-21)	2,846,468.00	-27.50%	Yes
1st Subsequent Year (2021-22)	2,859,636.00	0.46%	No
2nd Subsequent Year (2022-23)	2,876,264.00	0.58%	No

**Explanation:**  
(required if Yes)

Donations are budgeted as received; therefore, the budget year is lower by removing prior year activity.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	2,894,316.00		
Budget Year (2020-21)	2,013,512.00	-30.43%	Yes
1st Subsequent Year (2021-22)	1,904,300.00	-5.42%	No
2nd Subsequent Year (2022-23)	1,778,365.00	-6.61%	Yes

**Explanation:**  
(required if Yes)

Remove one-time expenditures, including textbook adoption for History/SSocial Studies and Science Gr 6-7 and other carryover in 20-21. Reduce technology replacement equipment based on 5-year technology plan in 22-23.

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

First Prior Year (2019-20)	10,069,400.00		
Budget Year (2020-21)	10,370,242.00	2.99%	Yes
1st Subsequent Year (2021-22)	10,691,225.00	3.10%	No
2nd Subsequent Year (2022-23)	10,847,276.00	1.46%	No

**Explanation:**  
(required if Yes)

Remove one-time special education and facilities projects expenditures, and carryover in 20-21 and future years. Increase projected light & power, SCE and safety/security expenses caused by COVID-19 pandemic in 20-21.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	9,408,135.00		
Budget Year (2020-21)	7,533,393.00	-19.93%	Not Met
1st Subsequent Year (2021-22)	7,407,771.00	-1.67%	Met
2nd Subsequent Year (2022-23)	7,532,341.00	1.68%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	12,963,716.00		
Budget Year (2020-21)	12,383,754.00	-4.47%	Met
1st Subsequent Year (2021-22)	12,595,525.00	1.71%	Met
2nd Subsequent Year (2022-23)	12,625,641.00	0.24%	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)

Proposed budget cuts of about 11% in 20-21 and proposed restructuring of ESEA including proposed consolidation of ESSA Grants.

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

Reduced funding for Career Technical Education Incentive Grant proposed on Governor's May Revision.

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

Donations are budgeted as received; therefore, the budget year is lower by removing prior year activity.

- 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)	65,985,775.00			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	65,985,775.00	1,979,573.25	3,130,687.00	Met

<sup>1</sup> 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)])
	Other (explanation must be provided)

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

**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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	2,934,949.00	3,133,624.00	3,330,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)	2,934,949.00	3,133,624.00	3,330,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	58,698,975.85	62,672,462.89	66,530,213.00
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)	58,698,975.85	62,672,462.89	66,530,213.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

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

<sup>2</sup>A 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)	1,740,937.60	45,242,322.65	N/A	Met
Second Prior Year (2018-19)	687,716.47	49,070,845.70	N/A	Met
First Prior Year (2019-20)	860,631.00	50,376,161.00	N/A	Met
Budget Year (2020-21) (Information only)	1,035,050.00	50,441,446.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

## 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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	3,050,000.00	4,786,667.97	N/A	Met
Second Prior Year (2018-19)	4,047,165.00	6,527,605.57	N/A	Met
First Prior Year (2019-20)	5,062,083.00	7,215,322.00	N/A	Met
Budget Year (2020-21) (Information only)	8,075,953.00			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	2,635	2,618	2,579
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	65,985,775.00	66,510,327.00	68,181,575.00
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)	65,985,775.00	66,510,327.00	68,181,575.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,979,573.25	1,995,309.81	2,045,447.25
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,979,573.25</b>	<b>1,995,309.81</b>	<b>2,045,447.25</b>

### 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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,315,000.00	3,355,000.00	3,425,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,315,000.00	3,355,000.00	3,425,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.02%	5.04%	5.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,979,573.25</b>	<b>1,995,309.81</b>	<b>2,045,447.25</b>
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?

Yes

- 1b. If Yes, identify the expenditures:

The District contributes \$400,000 of ongoing revenues to maintain 4CLE Project. In addition, the District continues to contribute about \$2 million in transfers to Special Reserve funds to support facility enhancements approved on the 10-Year Facilities Master Plan.

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(9,374,087.00)			
Budget Year (2020-21)	(9,966,276.00)	592,189.00	6.3%	Met
1st Subsequent Year (2021-22)	(10,294,449.00)	328,173.00	3.3%	Met
2nd Subsequent Year (2022-23)	(10,490,602.00)	196,153.00	1.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	3,525,000.00			
Budget Year (2020-21)	2,350,000.00	(1,175,000.00)	-33.3%	Not Met
1st Subsequent Year (2021-22)	2,250,000.00	(100,000.00)	-4.3%	Met
2nd Subsequent Year (2022-23)	2,150,000.00	(100,000.00)	-4.4%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

Yes

\* 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

- 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)

Decrease transfer to Fund 17 for Community Funded Differential in 20-21 due to economic uncertainties and proposed budget cuts. In addition, decrease transfer out to Fund 13 by \$175,000 in 20-21. Contribution in 19-20 was to support decrease in revenue lost by distance learning.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**  
(required if YES)

Many projects planned in Fund 40 for FRRP and CIP are supported by General Fund transfers, providing future funding stream for projects described in LBUSD 10-Year Facilities Plan. The District has reserves in Fund 17 to meet the cash flow needs without negatively impacting the General Fund.

---

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8	GO Bond	Fund 51 Bond Interest & Redemption Fund	20,005,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Premium of issuance	8	Go Bond	Non-cash Financial Presentation on Audit Report	1,677,158
<b>TOTAL:</b>				21,682,158

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,753,000	2,823,500	2,886,000	2,950,250
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Premium of issuance	209,645	209,645	209,645	209,645
<b>Total Annual Payments:</b>	<b>2,962,645</b>	<b>3,033,145</b>	<b>3,095,645</b>	<b>3,159,895</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

General Obligation Bonds have moderate increases in principal and interest; however, payments are provided by tax assessment voted through tax initiatives.

---

**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)

Yes

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:

Retirees are eligible for annual \$10,000 in lieu of payment through age 65 for irrevocable decision to opt out of health benefit plan.

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

Other

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

Self-Insurance Fund

Governmental Fund

0

0

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

4,544,853.00

3,326,304.00

1,218,549.00

Actuarial

Jun 30, 2019

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)

0.00	0.00	0.00
300,000.00	200,000.00	200,000.00
196,962.00	203,518.00	260,862.00
16	16	16



## 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	163.4	167.2	167.2	167.2

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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 are settled through 6/30/2020.

**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

244,243

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**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)
Yes	Yes	Yes
3,130,839	3,287,381	3,451,750
93.0%	88.6%	84.3%
1.4%	5.0%	5.0%

**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
386,391	399,866	407,918
2.0%	2.0%	2.0%

**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)
Yes	Yes	Yes
Yes	Yes	Yes

**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	122.8	123.8	123.8	123.8

**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 are settled through 6/30/2020.

**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

103,331

7. Amount included for any tentative salary schedule increases

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

0

0

0

**Classified (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)
Yes	Yes	Yes
1,404,822	1,475,063	1,548,816
93.0%	88.6%	84.3%
1.4%	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
----	--	--

--

**Classified (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
56,292	56,755	57,190
0.8%	0.8%	0.8%

**Classified (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)
Yes	Yes	Yes
Yes	Yes	Yes

**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	30.3	31.3	31.3	31.3

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

Negotiations are settled through 6/30/2020.

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)
0	0	0

**Management/Supervisor/Confidential  
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)
Yes	Yes	Yes
605,327	635,594	667,373
93.0%	88.6%	84.3%
1.4%	5.0%	5.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and 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
91,317	92,849	94,222
2.0%	2.0%	2.0%

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
39,000	39,000	39,000
0.0%	0.0%	0.0%

**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.

N/A

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No

## 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.

<b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b> Is the system of personnel position control independent from the payroll system?	Yes
<b>A3.</b> 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
<b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b> 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
<b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b> Is the district's financial system independent of the county office system?	No
<b>A8.</b> 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
<b>A9.</b> 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)

A3. The District is in Community Funded status, therefore declining enrollment is not a loss in LCFF revenue.

## End of School District Budget Criteria and Standards Review



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2,500.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	3,525,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,500.00)	0.00	0.00				
Other Sources/Uses Detail					425,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,500.00	(2,500.00)	0.00	0.00	3,525,000.00	3,525,000.00	0.00	0.00

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2,060.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,350,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,060.00)	0.00	0.00				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,060.00	(2,060.00)	0.00	0.00	2,350,000.00	2,350,000.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	98,808.00	99,002.00	0.2%
4) Other Local Revenue		8600-8799	1,120.00	300.00	-73.2%
5) TOTAL, REVENUES			99,928.00	99,302.00	-0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	35,000.00	35,700.00	2.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,914.00	6,775.00	-2.0%
4) Books and Supplies		4000-4999	18,744.00	19,912.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	71,470.00	71,915.00	0.6%
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			132,128.00	134,302.00	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,200.00)	(35,000.00)	8.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,200.00)	(35,000.00)	8.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,200.00	35,000.00	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,200.00	35,000.00	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,200.00	35,000.00	-47.9%
2) Ending Balance, June 30 (E + F1e)			35,000.00	0.00	-100.0%
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	35,000.00	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	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	98,808.00	99,002.00	0.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			98,808.00	99,002.00	0.2%



			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
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	1,120.00	300.00	-73.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,120.00	300.00	-73.2%
TOTAL, REVENUES			99,928.00	99,302.00	-0.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	35,000.00	35,700.00	2.0%
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			35,000.00	35,700.00	2.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,985.00	5,766.00	-3.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	508.00	518.00	2.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.00	18.00	0.0%
Workers' Compensation		3601-3602	403.00	473.00	17.4%
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			6,914.00	6,775.00	-2.0%
<b>BOOKS AND SUPPLIES</b>					
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	5,000.00	6,168.00	23.4%
Noncapitalized Equipment		4400	13,744.00	13,744.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,744.00	19,912.00	6.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	45,000.00	45,000.00	0.0%
Travel and Conferences		5200	1,470.00	1,915.00	30.3%
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	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,470.00	71,915.00	0.6%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			
Transfers of Indirect Costs - Interfund 7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	0.00	0.00	0.0%
TOTAL, EXPENDITURES	132,128.00	134,302.00	1.6%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	98,808.00	99,002.00	0.2%
4) Other Local Revenue		8600-8799	1,120.00	300.00	-73.2%
5) TOTAL, REVENUES			99,928.00	99,302.00	-0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		132,128.00	134,302.00	1.6%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			132,128.00	134,302.00	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(32,200.00)	(35,000.00)	8.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,200.00)	(35,000.00)	8.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,200.00	35,000.00	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,200.00	35,000.00	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,200.00	35,000.00	-47.9%
2) Ending Balance, June 30 (E + F1e)			35,000.00	0.00	-100.0%
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	35,000.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	83,133.00	131,750.00	58.5%
3) Other State Revenue		8300-8599	5,217.00	7,225.00	38.5%
4) Other Local Revenue		8600-8799	377,401.00	491,065.00	30.1%
5) TOTAL, REVENUES			465,751.00	630,040.00	35.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	478,643.00	482,475.00	0.8%
3) Employee Benefits		3000-3999	119,665.00	125,670.00	5.0%
4) Books and Supplies		4000-4999	266,857.00	270,795.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	26,097.00	21,230.00	-18.6%
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			891,262.00	900,170.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(425,511.00)	(270,130.00)	-36.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	425,000.00	250,000.00	-41.2%
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			425,000.00	250,000.00	-41.2%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(511.00)	(20,130.00)	3839.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,641.00	30,130.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,641.00	30,130.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,641.00	30,130.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			30,130.00	10,000.00	-66.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	9,010.00	8,705.00	-3.4%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,825.00	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	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	83,133.00	131,750.00	58.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			83,133.00	131,750.00	58.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,217.00	7,225.00	38.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,217.00	7,225.00	38.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	373,961.00	489,575.00	30.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,440.00	490.00	-79.9%
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	1,000.00	1,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			377,401.00	491,065.00	30.1%
TOTAL, REVENUES			465,751.00	630,040.00	35.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	373,149.00	376,981.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	105,494.00	105,494.00	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			478,643.00	482,475.00	0.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	76,777.00	82,782.00	7.8%
OASDI/Medicare/Alternative		3301-3302	36,617.00	36,617.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	243.00	243.00	0.0%
Workers' Compensation		3601-3602	6,028.00	6,028.00	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			119,665.00	125,670.00	5.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,032.00	25,392.00	20.7%
Noncapitalized Equipment		4400	20,313.00	5,133.00	-74.7%
Food		4700	225,512.00	240,270.00	6.5%
TOTAL, BOOKS AND SUPPLIES			266,857.00	270,795.00	1.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,779.00	2,400.00	-13.6%
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	(2,500.00)	(2,060.00)	-17.6%
Professional/Consulting Services and Operating Expenditures		5800	25,798.00	20,865.00	-19.1%
Communications		5900	20.00	25.00	25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,097.00	21,230.00	-18.6%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			891,262.00	900,170.00	1.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	250,000.00	New
Other Authorized Interfund Transfers In		8919	425,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			425,000.00	250,000.00	-41.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			425,000.00	250,000.00	-41.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	83,133.00	131,750.00	58.5%
3) Other State Revenue		8300-8599	5,217.00	7,225.00	38.5%
4) Other Local Revenue		8600-8799	377,401.00	491,065.00	30.1%
5) TOTAL, REVENUES			465,751.00	630,040.00	35.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		891,262.00	900,170.00	1.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			891,262.00	900,170.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(425,511.00)	(270,130.00)	-36.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	425,000.00	250,000.00	-41.2%
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			425,000.00	250,000.00	-41.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(511.00)	(20,130.00)	3839.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,641.00	30,130.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,641.00	30,130.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,641.00	30,130.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			30,130.00	10,000.00	-66.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	9,010.00	8,705.00	-3.4%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,825.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
<b>A. REVENUES</b>					
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	316,895.00	93,731.00	-70.4%
5) TOTAL, REVENUES			316,895.00	93,731.00	-70.4%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			316,895.00	93,731.00	-70.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,316,895.00	93,731.00	-92.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,385,439.00	18,702,334.00	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,385,439.00	18,702,334.00	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,385,439.00	18,702,334.00	7.6%
2) Ending Balance, June 30 (E + F1e)			18,702,334.00	18,796,065.00	0.5%
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	18,702,334.00	18,796,065.00	0.5%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	316,895.00	93,731.00	-70.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			316,895.00	93,731.00	-70.4%
TOTAL, REVENUES			316,895.00	93,731.00	-70.4%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	316,895.00	93,731.00	-70.4%
5) TOTAL, REVENUES			316,895.00	93,731.00	-70.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			316,895.00	93,731.00	-70.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,316,895.00	93,731.00	-92.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,385,439.00	18,702,334.00	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,385,439.00	18,702,334.00	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,385,439.00	18,702,334.00	7.6%
2) Ending Balance, June 30 (E + F1e)			18,702,334.00	18,796,065.00	0.5%
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 (by Resource/Object)		9760	18,702,334.00	18,796,065.00	0.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	119,685.00	111,586.00	-6.8%
5) TOTAL, REVENUES			119,685.00	111,586.00	-6.8%
<b>B. EXPENDITURES</b>					
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	13,250.00	13,648.00	3.0%
6) Capital Outlay		6000-6999	219,185.00	118,712.00	-45.8%
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			232,435.00	132,360.00	-43.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(112,750.00)	(20,774.00)	-81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(112,750.00)	(20,774.00)	-81.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,812.00	31,062.00	-78.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,812.00	31,062.00	-78.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,812.00	31,062.00	-78.4%
2) Ending Balance, June 30 (E + F1e)			31,062.00	10,288.00	-66.9%
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	31,062.00	10,288.00	-66.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	260.00	-89.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	117,185.00	111,326.00	-5.0%
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			119,685.00	111,586.00	-6.8%
TOTAL, REVENUES			119,685.00	111,586.00	-6.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	13,250.00	13,648.00	3.0%
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			13,250.00	13,648.00	3.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	219,185.00	118,712.00	-45.8%
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			219,185.00	118,712.00	-45.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			232,435.00	132,360.00	-43.1%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	119,685.00	111,586.00	-6.8%
5) TOTAL, REVENUES			119,685.00	111,586.00	-6.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		232,435.00	132,360.00	-43.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			232,435.00	132,360.00	-43.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(112,750.00)	(20,774.00)	-81.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(112,750.00)	(20,774.00)	-81.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,812.00	31,062.00	-78.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,812.00	31,062.00	-78.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,812.00	31,062.00	-78.4%
2) Ending Balance, June 30 (E + F1e)			31,062.00	10,288.00	-66.9%
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	31,062.00	10,288.00	-66.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	171,370.00	42,125.00	-75.4%
5) TOTAL, REVENUES			171,370.00	42,125.00	-75.4%
<b>B. EXPENDITURES</b>					
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	44,042.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,462,312.00	2,900,000.00	17.8%
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			2,506,354.00	2,900,000.00	15.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,334,984.00)	(2,857,875.00)	22.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	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			2,100,000.00	2,100,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,984.00)	(757,875.00)	222.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,545,939.00	8,310,955.00	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,545,939.00	8,310,955.00	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,545,939.00	8,310,955.00	-2.7%
2) Ending Balance, June 30 (E + F1e)			8,310,955.00	7,553,080.00	-9.1%
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	8,310,955.00	7,553,080.00	-9.1%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	171,370.00	42,125.00	-75.4%
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			171,370.00	42,125.00	-75.4%
TOTAL, REVENUES			171,370.00	42,125.00	-75.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	44,042.00	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%
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			44,042.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	118,295.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,201,547.00	2,900,000.00	31.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	142,470.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,462,312.00	2,900,000.00	17.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			2,506,354.00	2,900,000.00	15.7%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,100,000.00	2,100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,100,000.00	2,100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,100,000.00	2,100,000.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	171,370.00	42,125.00	-75.4%
5) TOTAL, REVENUES			171,370.00	42,125.00	-75.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,506,354.00	2,900,000.00	15.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,506,354.00	2,900,000.00	15.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,334,984.00)	(2,857,875.00)	22.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	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			2,100,000.00	2,100,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,984.00)	(757,875.00)	222.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,545,939.00	8,310,955.00	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,545,939.00	8,310,955.00	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,545,939.00	8,310,955.00	-2.7%
2) Ending Balance, June 30 (E + F1e)			8,310,955.00	7,553,080.00	-9.1%
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 (by Resource/Object)		9760	8,310,955.00	7,553,080.00	-9.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,813,916.00	3,003,309.00	6.7%
5) TOTAL, REVENUES			2,813,916.00	3,003,309.00	6.7%
<b>B. EXPENDITURES</b>					
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	2,753,000.00	2,823,500.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,753,000.00	2,823,500.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,916.00	179,809.00	195.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,916.00	179,809.00	195.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,242,650.00	2,303,566.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,242,650.00	2,303,566.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,242,650.00	2,303,566.00	2.7%
2) Ending Balance, June 30 (E + F1e)			2,303,566.00	2,483,375.00	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,303,566.00	2,483,375.00	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,686,273.00	2,875,666.00	7.1%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	69,086.00	69,086.00	0.0%
Supplemental Taxes		8614	36,234.00	36,234.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	22,323.00	22,323.00	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			2,813,916.00	3,003,309.00	6.7%
TOTAL, REVENUES			2,813,916.00	3,003,309.00	6.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,710,000.00	1,870,000.00	9.4%
Bond Interest and Other Service Charges		7434	1,043,000.00	953,500.00	-8.6%
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)			2,753,000.00	2,823,500.00	2.6%
TOTAL, EXPENDITURES			2,753,000.00	2,823,500.00	2.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,813,916.00	3,003,309.00	6.7%
5) TOTAL, REVENUES			2,813,916.00	3,003,309.00	6.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,753,000.00	2,823,500.00	2.6%
10) TOTAL, EXPENDITURES			2,753,000.00	2,823,500.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			60,916.00	179,809.00	195.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,916.00	179,809.00	195.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,242,650.00	2,303,566.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,242,650.00	2,303,566.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,242,650.00	2,303,566.00	2.7%
2) Ending Balance, June 30 (E + F1e)			2,303,566.00	2,483,375.00	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,303,566.00	2,483,375.00	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

SACS2020 Financial Reporting Software - 2020.1.0  
6/5/2020 11:26:13 AM

30-66555-0000000

July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Laguna Beach Unified

Orange 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

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

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  
6/5/2020 11:25:00 AM

30-66555-0000000

July 1 Budget  
2020-21 Budget  
Technical Review Checks

Laguna Beach Unified

Orange 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

## **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.