

Liberty Union High School District

District Budget 2019-2020



Budget Public Hearing June 12, 2019
Final Budget Adoption – June 19, 2019

Liberty Union High School District

District Budget 2019-2020

Board of Trustees

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Board President

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Board Clerk

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Liberty Union High School District

District Budget

2019-2020

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2019-20 Budget Summary

Liberty Union High School District
June 12, 2019 Public Hearing
June 19, 2019 Budget Adoption

Introduction

- **Present the 2019-20 Proposed Budget Report during Public Hearing.**
- **The Board is legally required to adopt the annual budget for the Liberty Union High School District on or before July 1.**
- **On June 19, 2019, the 2019-20 Budget will be on the agenda for Board Approval with changes from public hearing.**

Key 2019-20 Budget Assumptions Cont'd

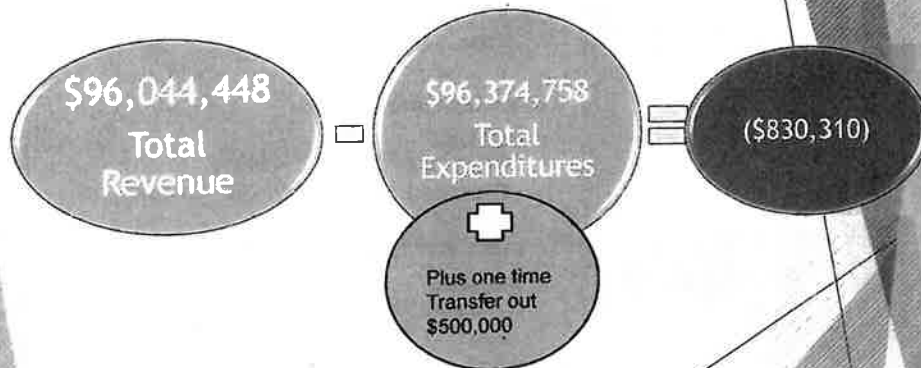
Description	2018-19	2019-20
STRS	16.28%	16.70%
PERS	18.062%	20.700%
MEDICARE/FICA	1.450%	1.450%
	6.200%	6.200%
HEALTH AND WELFARE	\$1,025	\$1,025
	\$1,360	\$1,360
	\$1,690	\$1,690
UNEMPLOYMENT INSURANCE	0.05%	0.05%
WORKERS' COMPENSATION	2.604%	2.3593%
Cash-in-Lieu (Certificated/Classified)	\$185/\$200	\$185/\$200

LCFF/LCAP Base (Core) vs Supplemental

- Base (Core) Grant
 - Generated by all students and can be spent to benefit all students
- Supplemental Grant
 - Generated by unduplicated number of English Learners, students from poverty and students in foster care
 - Intended to provide additional resources primarily for the benefit of the students that generate them
 - LUHSD % of participation is 30.87 %
 - Supplemental total budget for 2019-20 \$4,676,263*

*Budgeted in general fund resource-0787

2019-20 Total Revenue and Expenditures



2019-20 Proposed Budget as compared to 2018-19 Estimated Actuals

	2018-19 Estimated Actuals	2019-20 Proposed Budget	Difference	%
Local Control Funding Revenue includes EPA	\$78,846,367	\$81,701,507	\$2,855,140	3.62%
Federal Revenues	2,582,080	2,529,599	(52,481)	-2.03%
Other State Revenues	8,950,973	7,392,320	(1,558,653)	-17.41%
Other Local Revenues	<u>3,990,625</u>	<u>4,421,022</u>	<u>430,397</u>	10.79%
TOTAL REVENUES	\$94,370,045	\$96,044,448	\$1,674,403	1.77%
Certificated Salaries	\$38,208,402	\$40,552,259	\$2,343,857	6.13%
Classified Salaries	10,454,027	11,084,403	629,776	6.02%
Employee Benefits	22,812,368	24,465,025	1,652,657	7.24%
Books and Supplies	5,041,035	2,942,386	(2,098,670)	-41.63%
Services & Other Operating Expenses	12,444,722	13,157,359	712,636	5.73%
Capital Outlay	425,231	77,261	(347,970)	-81.83%
Other Outgo	4,162,084	4,139,085	(22,999)	-0.55%
Direct Support/Indirect Costs	<u>(50,000)</u>	<u>(43,000)</u>	<u>7,000</u>	(0)
TOTAL EXPENDITURES	\$93,495,468	\$96,374,758	\$2,879,290	3.08%
Balance	\$871,576	(\$330,310)	(\$1,201,885)	
OTHER FINANCING SOURCES/USES				
Transfers In/Out	\$ (1,818,797)	\$ (500,000)	\$ 1,318,797	
Contributions to/From Restricted	\$ -	\$ -	\$ -	
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	
NET INCREASE/DECREASE	(\$947,221)	(\$830,310)	\$116,912	
FUND BALANCE RESERVES				
Beginning Balance, July 1	\$12,154,171	\$11,206,950	\$ (947,221)	
Audit/Restatement Adjustments	\$ -	\$ -	\$ -	
Ending Balance, June 30	\$11,206,950	\$10,376,640	(\$830,310)	

**Notes to 2019-20 Budget Comparison to
2018-19 Estimated Actuals Con't**

Expenditure
Notes
Total
Change
Continued
\$2,876,289

- **Outside Services**
 - Increases
 - Insurance \$62K
 - Utilities \$263K
 - Transportation R/E & S/E \$323K
 - Non Public School \$553
 - MTSS and other contracts \$106K
 - Decreases
 - SPED Settlements (\$321K)
 - HR legal (\$30K)
 - College Readiness and other (\$244K)
- **Capital Outlay - Decrease from One Time funds & RRM Capital Outlay**
- **Other Outgo**
 - Increases
 - Debt Service Payment \$177K
 - Decreases
 - COE Special Education Program (\$200k)
- **Decrease in Indirect costs from other Funds**

**Notes to 2019-20 Budget Comparison to
2018-19 Estimated Actuals**

**Summary
and
Changes
to
Ending
Fund
Balance**

	2018-19 Estimated Actuals	2019-20 Proposed Budget	Difference
TOTAL REVENUES	\$94,370,045	\$96,044,448	\$1,674,403
TOTAL EXPENDITURES	<u>93,498,469</u>	<u>96,374,758</u>	<u>\$2,876,289</u>
<u>Increase (decrease) in Fund Balance</u>	\$871,576	(\$330,310)	\$1,201,885
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	\$
Transfers Out	<u>1,818,797</u>	<u>500,000</u>	<u>\$ 1,318,797</u>
TOTAL OTHER FINANCING SOURCES \$	<u>\$(1,818,797)</u>	<u>\$ (500,000)</u>	<u>\$ (1,318,797)</u>
<u>Net Increase (decrease) in Fund Balance</u>	<u>(\$947,221)</u>	<u>(\$830,310)</u>	<u>\$116,912</u>
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$12,184,171	\$11,206,950	\$ (947,221)
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	<u>\$11,206,950</u>	<u>\$10,376,640</u>	<u>(\$830,310)</u>

Multi-Year Projection

2019-20 Original Budget MYP	Object Code	Estimated Actuals 2018-19	Original Budget 2019-20	Year 1 2020-21	Year 2 2021-22
Revenues					
LCFF Revenue Sources	8010 - 8099	\$78,346,367	\$81,701,507	\$84,348,977	\$86,984,981
Federal Revenues	8100 - 8299	\$2,882,050	\$2,529,939	\$2,468,383	\$2,499,936
Other State Revenues	8300 - 8599	\$8,990,973	\$7,392,320	\$7,056,678	\$7,254,260
Other Local Revenues	8600 - 8799	\$3,990,625	\$4,421,022	\$4,420,961	\$4,420,961
Total Revenues		\$94,370,045	\$96,044,448	\$98,286,964	\$101,159,737
Expenditures					
Certificated Salaries	1000 - 1999	\$38,208,402	\$40,582,259	\$42,237,072	\$42,909,632
Classified Salaries	2000 - 2999	\$10,454,627	\$11,084,403	\$11,179,007	\$11,272,433
Employee Benefits	3000 - 3999	\$22,512,866	\$24,485,025	\$25,747,796	\$25,115,779
Books and Supplies	4000 - 4999	\$5,041,035	\$2,942,366	\$3,035,344	\$3,369,729
Services and Other Operating	5000 - 5999	\$12,444,723	\$12,187,359	\$13,583,636	\$14,067,218
Capital Outlay	6000 - 6900	\$435,331	\$77,261	\$77,261	\$77,261
Other Outgo	7000 - 7299	\$4,142,024	\$4,139,035	\$4,139,035	\$4,139,035
Direct Support/Indirect Cost	7300 - 7399	(\$50,000)	(\$43,000)	(\$43,000)	(\$43,000)
Total Expenditures		\$93,496,469	\$96,274,768	\$98,966,400	\$100,907,321
Excess (Deficiency) of Revenues Over Expenditures		\$871,576	(\$330,310)	(\$1,660,406)	\$248,416
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	(\$1,810,797)	(\$500,000)	(\$250,000)	(\$250,000)
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		(\$947,221)	(\$830,310)	(\$1,910,406)	(\$1,654)
Fund Balance					
Beginning Fund Balance	9791	\$12,154,175	\$11,206,650	\$10,276,410	\$8,466,734
Ending Fund Balance		\$11,206,950	\$10,376,340	\$8,366,004	\$6,812,080
% of EFB compared to Exp		11.98%	10.77%	8.47%	8.29%
Components of Ending Fund Balance					
Revolving Cash	9711	\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9720 - 9739	\$4,942,633	\$4,976,754	\$1,000,000	\$2,750,000
Locally Restricted Programs & One-time	9790	\$299,000	\$299,000	\$100,000	\$100,000
Reserve for textbook adoptions	9790	\$0	\$0	\$0	\$0
Reserve for Supplemental	9790	\$780,000	\$250,000	\$250,000	\$0
Reserve for Economic Uncertainty 3%	9789	\$2,804,854	\$2,881,243	\$2,998,692	\$3,027,320
Board Reserve for Economic Uncertainty 2%	9790	\$1,869,969	\$1,927,495	\$1,999,128	\$2,018,146
Unassigned/Unappropriated	9790	\$899,383	\$71,148	\$108,414	\$559,284

General Fund Summary

- **Based on the Governor's May Revise proposals**
 - LUHSD will be able to maintain state required reserves and fiscal solvency
 - LCFF funding increase from \$9,887 to \$10,206 per ADA
- **Next Steps ~ Monitor state budget adoption & changes to legislation**
 - Prepare a 45 Day Revise if changes are needed to align LUHSD budget with final state budget
 - AB 39 - new "aspirational" LCFF per-student base grants
 - AB 48 - \$13B statewide school bond
 - Monitor enrollment
 - MYP Revenue and Expenditure projections
 - Rising Special Ed costs
 - STRS & PERS employer contributions
 - Textbook adoptions
 - CTEIG Funding
- **Continue implementation of Measure U**

Capital Lease Payments – Outstanding Debt

	<u>Fund 25</u>	<u>Fund 01</u>	<u>Fund 01</u>	
	<u>KNN</u>	<u>La Paloma</u>	<u>Cisco</u>	
	<u>Construction</u>	<u>La Paloma</u>	<u>Technology Upgrade</u>	<u>Totals</u>
<u>Asset Cost</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Amount Financed</u>	5,550,658	8,515,397	7,775,891	
<u>Total Payments</u>				
2019/20	370,346	463,317 *	945,768	1,779,431
2020/21	370,346	463,317	945,768	1,779,431
2021/22	370,346	463,317	945,768	1,779,429
2022/23	370,346	463,317		833,663
2023/24	0	463,317		463,317
2024/25	0	463,317		463,317
2025/26	0	463,317		463,317
2026/27	0	463,317		463,317
2027/28	0	463,317		463,317
2028/29	0	463,317		463,317
2029/30	0	463,317		463,317
Pyr Pymts	4,069,274	3,418,904	4,938,689	12,426,767
Fut Pymts	1,481,384	5,096,491	2,837,302	9,415,177
Total	5,550,658	8,515,395	7,775,891	21,841,944
<u>Principal Payments</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Interest Payments</u>	1,550,658	2,495,397	718,463	4,764,518
<u>Total Payments</u>	5,550,658	8,515,397	7,775,891	21,841,946

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



Questions



Why does the Ending Fund Balance Increase at closing?

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

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

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

~ Sheila G. Vickers, SSC

- General Fund (Fund 01) -

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

Revenues -

Our major source of funding is the Local Control Funding Formula (LCFF). These unrestricted funds are comprised of state funds and local property tax revenues. The LCFF dollars are based on our total ADA (Average Daily Attendance) by grade span K-3, 4-5, 6-8 and 9-12 with additional add on grants for grade span adjustments and a 20% supplemental grant for English learners, students from low-income families, homeless and foster youth. The supplemental dollars are based on our unduplicated count percentage of 30.87%. **In 2019-20, our average net LCFF amount per ADA is \$10,206.** This per ADA is based on using 100% GAP funding and is an increase of \$319 per ADA or \$2.8M compared to the prior year LCFF funding level. Of this increase, approximately \$19 per ADA is supplemental funds, which can be found in the unrestricted budget resource 0787, and must be used to provide increased services for the unduplicated count pupils.

For 2019-20 our projected enrollment including our NPS and COE Special Education students is 8,405, and our projected funding ADA is based on 7,912.79.

Federal revenue has decreased by \$52,481 or -2.03%. This decrease is due to deferred revenue in the prior year for Title I.

Other State Revenue decreased by \$1,558,653 or -17.41%. This change is due to a combination of decreases of One time Funds (\$1.424M), Classified Professional Development Block Grant (\$45K), Low Performing Students Block Grant (\$348K), and an increase to STRS on Behalf \$262K.

Local Revenue increased by \$430,397 or 10.79%. Revenues Special Education was increased by the COLA which resulted in a district increased allocation of \$419K, slight increase in other local revenue of \$11K.

Other Outgoing Expenditures decreased by \$22,999 or -0.55%. This decrease is due to less students placed at County Office Of Education Special Ed program of (\$200K) and an increase toward the districts outstanding debt of \$177K that was previously paid from Fund 35.

Ending Balance -

Total revenue for 2019-20 is estimated to be \$96,044,448. Total expenditures are estimated at \$96,374,758. The District does plan to contribute \$500K to Fund 17 for future technology purchases. With the increases in STRS and PERS employer contributions and the modest ADA growth, the proposed budget results in a decrease in the projected fund balance of \$830,310. **This amount plus the estimated beginning fund balance for 2019-20 is equal to the estimated ending fund balance of \$10,376,640.** In compliance with Proposition 2, the ending fund balance is comprised of the following components:

\$10,000 (Revolving Cash)
\$4,976,754 (Legally Restricted)
\$2,891,243 (3.0% Reserve for Economic Uncertainty)
\$1,927,495 (2% Board Reserve for Economic Uncertainty)
\$ 250,000 (Locally Restricted - Sites/Other Programs)
\$ 250,000 (Reserved for LCAP Supplemental)
\$ 71,148 (Undesignated for unanticipated expenditures)

\$ 10,376,640 (Total 2019-20) Estimated Ending Balance)

2019-20 Original Budget MYP	Object Code	Estimated Actuals 2018-19	Original Budget 2019-20	Year 1 2020-21	Year 2 2021-22
Revenues					
LCFF Revenue Sources	8010 - 8099	\$78,846,367	\$81,701,507	\$84,349,977	\$86,984,981
Federal Revenues	8100 - 8299	\$2,582,080	\$2,529,599	\$2,468,383	\$2,495,535
Other State Revenues	8300 - 8599	\$8,950,973	\$7,392,320	\$7,056,673	\$7,254,260
Other Local Revenues	8600 - 8799	\$3,990,625	\$4,421,022	\$4,420,961	\$4,420,961
Total Revenues		\$94,370,045	\$96,044,448	\$98,295,994	\$101,155,737
Expenditures					
Certificated Salaries	1000 - 1999	\$38,208,402	\$40,552,259	\$42,237,072	\$42,908,632
Classified Salaries	2000 - 2999	\$10,454,627	\$11,084,403	\$11,179,007	\$11,272,623
Employee Benefits	3000 - 3999	\$22,812,368	\$24,465,025	\$25,747,795	\$25,115,773
Books and Supplies	4000 - 4999	\$5,041,035	\$2,942,366	\$3,035,344	\$3,369,729
Services and Other Operating	5000 - 5999	\$12,444,722	\$13,157,359	\$13,583,836	\$14,067,218
Capital Outlay	6000 - 6900	\$425,231	\$77,261	\$77,261	\$77,261
Other Outgo	7000 - 7299	\$4,162,084	\$4,139,085	\$4,139,085	\$4,139,085
Direct Support/Indirect Cost	7300 - 7399	(\$50,000)	(\$43,000)	(\$43,000)	(\$43,000)
Total Expenditures		\$93,498,469	\$96,374,758	\$99,956,400	\$100,907,321
Excess (Deficiency) of Revenues Over Expenditures		\$871,576	(\$330,310)	(\$1,660,406)	\$248,416
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	(\$1,818,797)	(\$500,000)	(\$250,000)	(\$250,000)
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699	\$0	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		(\$947,221)	(\$830,310)	(\$1,910,406)	(\$1,584)
Fund Balance					
Beginning Fund Balance	9791	\$12,154,171	\$11,206,950	\$10,376,640	\$8,466,234
Ending Fund Balance		\$11,206,950	\$10,376,640	\$8,466,234	\$8,464,650
% of EFB compared to Exp		11.99%	10.77%	8.47%	8.39%
Components of Ending Fund Balance					
Revolving Cash	9711	\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$4,942,633	\$5,036,754	\$3,000,000	\$2,750,000
Locally Restricted Programs & One time	9790	\$250,000	\$100,000	\$100,000	\$100,000
Reserve for textbook adoptions	9790	\$0	\$0	\$0	\$0
Reserve for Supplemental	9790	\$730,000	\$200,000	\$200,000	\$200,000
Reserve for Economic Uncertainty 3%	9789	\$2,804,954	\$2,891,243	\$2,998,692	\$3,027,220
Board Reserve for Economic Uncertainty 2%	9790	\$1,869,969	\$1,927,495	\$1,999,128	\$2,018,146
Undesignated/Unappropriated	9790	\$599,393	\$211,148	\$158,414	\$359,284

- Summary -

The state has built in strong fiscal foundation by paying down debts and liabilities and building up reserves that will help manage the effects of an economic downturn. Maintaining the fiscal health of the state is an ongoing challenge given its volatile revenue base and limited spending flexibility. The Budget demands constant attention to stay in balance. Vigilance is especially needed this year given the length of the current economic expansion and federal uncertainty. The May Revision takes a careful approach by allocating \$15 billion toward building more budget resiliency through paying off debts and deferrals, building reserves, and paying down unfunded liabilities.

This 2019-20 District Budget reflects the Board of Education's strong commitment to provide the best possible educational experience for our students while remaining fiscally prudent.

Notes to 2018-19 Proposed Budget General Fund

Note#	Comments	Increase/ (Decrease)
1	Revenue	
	LCFF Revenue increase - COLA 3.26% plus 30 ADA	\$ 2,855,140
	Federal Revenue - Decrease T1 Deferred Revenue	\$ (52,481)
	State Revenue - Decrease of One time Funds (\$1.424M), Classified Professional Dev Blk Grant (\$45K), Low Perf Students (\$348K), Increase to STRS on Behalf \$262K	\$ (1,558,653)
	Other Local Revenue - Increase in SPED \$419K and other local \$11K	\$ 430,397
		<u>\$ 1,674,403</u>
2	Expenditures	
	Salaries - Certificated and Classified - Increase FTE, Step/Column movement, negotiated increases, anticipated certificated sub and extra hourly	\$ 2,973,634
	Increases for STRS and PERS \$1.0M, Health Benefits \$500K, STRS on Behalf \$203K, all other \$35K, Decrease WC (\$87K)	\$ 1,652,657
	Decrease instructional supplies, non-capital equipment and textbooks	\$ (2,098,670)
	Outside Services -Increase Insurance \$62K, Utilities \$263K, Transportation R/E & S/E \$323K, NPS \$553, MTSS and other contracts \$106K	\$ 712,636
	Decrease SPED Settlements (\$321K), HR legal (\$30K), & College Readiness and other (\$244K)	
	Capital Outlay - Decrease from One Time funds & RRM Capital Outlay	\$ (347,970)
	Increase to Debt Service Payment \$177K	\$ (22,999)
	Decrease in students to COE for Special Education (\$200k)	
	Decrease in Indirect costs from other Funds	\$ 7,000
		<u>\$ 2,876,289</u>
3	Transfers out of General Fund	
	Decrease contribution to Facilities	\$ -
4	Change in Fund Balance	<u>\$ (1,201,885)</u>

Fund 01 Unrestricted & Restricted 2019-20 Proposed Budget

<u>REVENUES</u>	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	\$79,648,172	\$2,053,335	\$81,701,507
Federal Revenues	0	\$2,529,599	\$2,529,599
Other State Revenues	1,708,898	5,683,422	\$7,392,320
Other Local Revenues	1,043,706	3,377,316	\$4,421,022
TOTAL REVENUES	\$82,400,776	\$13,643,672	\$96,044,448
<u>EXPENDITURES</u>			
Certificated Salaries	\$33,364,424	\$7,187,835	\$40,552,259
Classified Salaries	7,464,907	3,619,496	\$11,084,403
Employee Benefits	15,918,698	8,546,327	\$24,465,025
Books and Supplies	1,498,337	1,444,029	\$2,942,366
Services & Other Operating Expenses	7,717,194	5,440,165	\$13,157,359
Capital Outlay	55,271	21,990	\$77,261
Other Outgo	1,409,085	2,730,000	\$4,139,085
Direct Support/Indirect Costs	(82,100)	39,100	(\$43,000)
TOTAL EXPENDITURES	\$67,345,816	\$29,028,941	\$96,374,757
Balance	\$15,054,960	(\$15,385,269)	(\$330,309)
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	\$ -
Transfers Out	500,000	0	\$ 500,000
Contributions to/From Restricted	\$ (15,479,390)	\$ 15,479,390	\$ -
TOTAL OTHER FINANCING SOURCES	\$ (15,979,390)	\$ 15,479,390	\$ (500,000)
<u>NET INCREASE/<DECREASE></u>			
<u>IN FUND BALANCE</u>	(\$924,430)	\$94,121	(\$830,309)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$6,264,317	\$4,942,633	11,206,950
Audit/Restatement Adjustments	0		0
Ending Balance, June 30	\$5,339,887	\$5,036,754	\$10,376,641

Multi-Year Projection Assumptions 2019-20 Proposed Budget	2019-20 Proposed Budget	2020-21	2021-22
Enrollment (Estimated- LUHSD & NPS)	8,355.00	8,390.00	8,425.00
LUHSD COE Enrollment	50.00	50.00	50.00
LCFF Enrollment	8,405.00	8,440.00	8,475.00
P2 ADA District (Estimated)	7,865.53	7,895.53	7,925.53
P2 ADA COE (Estimated)	47.26	47.26	47.26
TOTAL LCFF P2 ADA	7,912.79	7,942.79	7,972.79
Statutory COLA on Base Grant	3.26%	3.00%	2.80%
LCFF Gap Funding estimates 100%, 100%, 100%)	COLA	COLA	COLA
California Lottery Unrestricted per ADA	\$151.00	\$151.00	\$151.00
California Lottery Unrestricted estimated budget	\$1,207,158	\$1,207,158	\$1,207,158
California Lottery Restricted per ADA	\$53.00	\$53.00	\$53.00
California Lottery Restricted estimated budget	\$300,000	\$300,000	\$300,000
One Time Revenue- Unrestricted N/A	\$0.00	\$0.00	\$0.00
Contribution to Fund 17 - Technology	\$500,000	\$250,000	\$250,000
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	0.80%	1.00%	1.00%
Work Year Certificated	185	185	185
STR's Employer Contribution Rates (out years +0.42%, +1.40%, - 0.00%)	16.70%	18.10%	17.80%
PER's Employer Contribution Rates (out years +2.30% & +1.30%)	20.733%	23.60%	24.90%
California CPI	3.38%	3.16%	3.05%
Interest Rate 10 Year Treasury	2.85%	2.70%	2.80%

SSC School District and Charter School Financial Projection Dartboard 2019-20 Governor's May Revision

This version of School Services of California, Inc., (SSC) Financial Projection Dartboard is based on the 2019-20 Governor's May Revision proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.26%	\$243	\$247	\$254	\$295
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$801	—	—	\$243
2019-20 Adjusted Base Grants	\$8,503	\$7,818	\$8,050	\$9,572
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	—	—	—	—
COLA ¹	3.70%	3.26%	3.00%	2.80%	3.16%

PLANNING FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ²	2.71%	3.26%	3.00%	2.80%	3.16%
California CPI	3.64%	3.38%	3.16%	3.05%	3.13%
California Lottery ³	Unrestricted per ADA	\$151	\$151	\$151	\$151
	Restricted per ADA	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08
	Grades 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86
	Grades 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63
One-Time Discretionary Funds per ADA	\$184	—	—	—	—
Interest Rate for Ten-Year Treasuries	2.70%	2.85%	2.70%	2.80%	2.90%
CalPERS Employer Rate ⁴	18.062%	20.733%	23.60%	24.90%	25.70%
CalSTRS Employer Rate ⁵	16.28%	16.70%	18.10%	17.80%	17.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000 ⁶	0 to 300
The greater of 4% or \$67,000 ⁶	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$670 million for school districts and charter schools. County offices of education receive only the statutory COLA.

²Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

³Rates are anticipated to increase once the Lottery Commission releases its revenue estimate in late May 2019.

⁴California Public Employees' Retirement System (CalPERS) rate is final for 2018-19 and 2019-20 fiscal years.

⁵California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the Governor's Budget Proposal.

⁶Rate adjusts upward to \$69,000 beginning in 2019-20.

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Liberty Union High (61721) - 2019-20 Original Budget 5.13.19

	2018-19	2019-20	2020-21	2021-22
ADA Guarantee - Prior Year	2018-19	2019-20	2020-21	2021-22
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,729.71	7,819.53	7,849.53	7,879.53
LCFF Subtotal	7,729.71	7,819.53	7,849.53	7,879.53
NSS	-	-	-	-
Combined Subtotal	7,729.71	7,819.53	7,849.53	7,879.53
ADA Guarantee - Current Year	-	-	-	-
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,819.53	7,849.53	7,879.53	7,909.53
LCFF Subtotal	7,819.53	7,849.53	7,879.53	7,909.53
NSS	-	-	-	-
Combined Subtotal	7,819.53	7,849.53	7,879.53	7,909.53
Change in LCFF ADA	89.82	30.00	30.00	30.00
(excludes NSS ADA)	Increase	Increase	Increase	Increase
Funded LCFF ADA	-	-	-	-
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,819.53	7,849.53	7,879.53	7,909.53
Subtotal	7,819.53	7,849.53	7,879.53	7,909.53
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA	-	-	-	-
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated	-	-	-	-
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	63.01	63.26	63.26	63.26
Subtotal	63.01	63.26	63.26	63.26
Combined Total	-	-	-	-
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,882.54	7,912.79	7,942.79	7,972.79
Total	7,882.54	7,912.79	7,942.79	7,972.79

LCFF Calculator Universal Assumptions

Liberty Union High (61721) - 2019-20 Original Budget 5.13.19

LEA: Liberty Union High
District

61721 5 digit District code or 7 digit School code (from the CDS code)

Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: 2019-20 Original Budget 5.13.19

Projection Date: 05/15/19

Statutory COLA & Augmentation

(prefilled as calculated by the Department of Finance, DOF)

Statutory COLA

Augmentation

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

Historical Difference in EPA Rates between Annual & P-2

Local EPA Accrual

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Statutory COLA	3.70%	3.26%	3.00%	2.80%	0.00%	0.00%
Augmentation	2.71%	3.26%	3.00%	2.80%		
LCFF Gap Closed Percentage	0.99%	0.00%	0.00%	0.00%		
Statewide 90th percentile rate	100.00%	100.00%	100.00%	100.00%	100.00%	
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	28.56%	28.56%	28.56%	28.56%	28.56%	28.56%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	28.56%	28.56%	28.56%	28.56%	28.56%	28.56%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)
Base, Supplemental and Concentration Rate per ADA

	\$	8,746	\$	9,028	\$	9,290	\$	9,549	\$	9,003	\$	9,003
Grades TK-3	\$	7,928	\$	8,185	\$	8,422	\$	8,657	\$	8,155	\$	8,155
Grades 4-6	\$	8,054	\$	8,315	\$	8,557	\$	8,795	\$	8,278	\$	8,278
Grades 7-8	\$	9,844	\$	10,163	\$	10,458	\$	10,749	\$	10,135	\$	10,135
Grades 9-12												

Base Grants

	\$	7,459	\$	7,702	\$	7,933	\$	8,155	\$	8,155	\$	8,155
Grades TK-3	\$	7,571	\$	7,818	\$	8,053	\$	8,278	\$	8,278	\$	8,278
Grades 4-6	\$	7,796	\$	8,050	\$	8,292	\$	8,524	\$	8,524	\$	8,524
Grades 7-8	\$	9,034	\$	9,329	\$	9,609	\$	9,878	\$	9,878	\$	9,878
Grades 9-12												

Grade Span Adjustment

	\$	776	\$	801	\$	825	\$	848	\$	848	\$	848
Grades TK-3	\$	235	\$	243	\$	250	\$	257	\$	257	\$	257
Grades 9-12												

Necessary Small School Selection (if applicable)

	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions										
Liberty Union High (61721) - 2019-20 Orig										
5/15/2019										
Summary of Funding										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24				
Target Components:										
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%	0.00%				
Base Grant	71,210,866	73,818,418	76,322,269	78,755,220	78,130,337	-				
Grade Span Adjustment	1,852,397	1,922,808	1,985,698	2,049,007	2,032,750	-				
Supplemental Grant	4,529,922	4,676,263	4,757,992	4,896,736	-	-				
Concentration Grant	-	-	-	-	-	-				
Add-ons	339,530	339,530	339,530	339,530	339,530	339,530				
Total Target	77,932,715	80,757,019	83,405,489	86,040,493	80,502,617	339,530				
Transition Components:										
Target	\$ 77,932,715	\$ 80,757,019	\$ 83,405,489	\$ 86,040,493	\$ 80,502,617	\$ 339,530				
Funded Based on Target Formula (PYP-2)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE				
Floor	72,772,261	78,216,265	78,497,463	78,778,661	78,185,708	4,047,548				
Remaining Need after Gap (informational only)										
Gap %	100%	100%	100%	100%	100%	0%				
Current Year Gap Funding	5,160,454	-	-	-	-	-				
Miscellaneous Adjustments	-	-	-	-	-	-				
Economic Recovery Target	-	-	-	-	-	-				
Additional State Aid	-	-	-	-	-	3,708,018				
Total LCFF Entitlement	\$ 77,932,715	\$ 80,757,019	\$ 83,405,489	\$ 86,040,493	\$ 80,502,617	\$ 4,047,548				
Components of LCFF By Object Code										
8011 - State Aid	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24				
8011 - Fair Share	\$ 30,561,061	\$ 32,822,524	\$ 35,289,259	\$ 37,742,527	\$ 32,587,871	\$ 4,047,548				
8311 & 8590 - Categoricals										
EPA (for LCFF Calculation purposes)	13,638,949	13,175,902	13,357,637	13,539,373	13,156,153	-				
Local Revenue Sources:										
8021 to 8089 - Property Taxes	33,811,970	34,758,593	34,758,593	34,758,593	34,758,593	-				
8096 - In-Lieu of Property Taxes	(79,265)	-	-	-	-	-				
Property Taxes net of in-lieu	33,732,705	34,758,593	34,758,593	34,758,593	34,758,593	-				
TOTAL FUNDING	\$ 77,932,715	\$ 80,757,019	\$ 83,405,489	\$ 86,040,493	\$ 80,502,617	\$ 4,047,548				
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid					
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Total Phase-In Entitlement	\$ 77,932,715	\$ 80,757,019	\$ 83,405,489	\$ 86,040,493	\$ 80,502,617	\$ 4,047,548				
EPA Details										
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%				
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%				
EPA (for LCFF Calculation purposes)	\$ 13,638,949	\$ 13,175,902	\$ 13,357,637	\$ 13,539,373	\$ 13,156,153	\$ -				
8012 - EPA, Current Year Receipt										
(P-2 plus Current Year Accrual)	13,638,949	13,175,902	13,357,637	13,539,373	13,156,153	-				
8019 - EPA, Prior Year Adjustment										
(P-A less Prior Year Accrual)	(455)	-	-	-	-	-				
Accrual (from Assumptions)	-	-	-	-	-	-				

CBEDS AND P-2 ACTUAL & PROJECTED ADA COMPARISONS

YEAR	Liberty CBEDS	P-2 ADA	CBEDS Growth	Actual ADA	CBEDS & PII ADA Difference	CBEDS & ADA Difference	PII %	Increase/(Decrease) Between Actual Periods	Increase/ (Decrease) P-2 CBEDS from PY	% of Attendance
05/06	5,841	5,406.75	1.096	5,407	(434)	-7.43%		497	512	92.57%
06/07	6,463	5,938.00	1.106	5,938	(525)	-8.12%		531	622	91.88%
07/08	6,793	6,270.00	1.051	6,270	(523)	-7.70%		332	330	92.30%
08/09	7,007	6,543.07	1.032	6,543	(464)	-6.62%		273	214	93.38%
09/10	7,304	6,801.00	1.042	6,801	(503)	-6.89%		258	297	93.11%
10/11	7,444	6,986	1.019	6,986	(458)	-6.15%		185	140	93.85%
11/12	7,604	7,096	1.021	7,096	(508)	-6.68%		110	160	93.32%
12/13	7,704	7,254	1.013	7,254	(450)	-5.84%		158	100	94.16%
13/14	7,916	7,438	1.028	7,438	(478)	-6.03%		184	212	93.97%
14/15	8,081	7,582	1.021	7,582	(499)	-6.18%		143	165	93.82%
15/16	8,186	7,692	1.013	7,692	(494)	-6.04%		110	105	93.96%
16/17	8,199	7,725	1.002	7,725	(474)	-5.78%		33	13	94.22%
17/18	8,219	7,742	1.002	7,742	(477)	-5.80%		18	20	94.20%
18/19	8,320	7,835	1.012	7,835	(485)	-5.83%		93	101	94.17%
19/20	8,355	7,866	1.004	7,866	(489)	-5.86%		30	35	94.14%
20/21	8,390	7,896	1.004	7,896	(494)	-5.89%		30	35	94.11%
21/22	8,425	7,926	1.004	7,926	(499)	-5.93%		30	35	94.07%
Avg. Totals					(482)	-5.87%		48	45	3 yr actual avg

Avg. Totals

**18-19
CBEDS 8,320**

ACTUAL CBEDS 3Year Average Growth:

45

MULTI-YEAR CBEDS PROJECTIONS:

14/15 Actual:	<u>8,087</u>	
15/16 Projection:	<u>8,186</u>	
16/17 Projection:	<u>8,199</u>	
17/18 Projection:	<u>8,219</u>	
18/19 Projection:	<u>8,320</u>	Actual CalPads
19/20 Projection:	<u>8,355</u>	Previous year CBEDS, plus growth of 35
20/21 Projection:	<u>8,390</u>	Previous year CBEDS, plus growth of 35
21/22 Projection:	<u>8,425</u>	Previous year CBEDS, plus growth of 35

MULTI-YEAR P-2 ADA PROJECTIONS:

13/14 Actual:	<u>7,438.33</u>
14/15 Actual:	<u>7,581.59</u>
15/16 Actual:	<u>7,691.62</u>
16/17 Actual:	<u>7,724.70</u>
17/18 Actual:	<u>7,742.34</u>
18/19 Projection:	<u>7,835.28</u>
19/20 Projection:	<u>7,865.53</u>
20/21 Projection:	<u>7,895.53</u>
21/22 Projection:	<u>7,925.53</u>

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

Liberty Union High School District

Enrollment

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate
Avg Drop Rate/Mo	0.79%	0.76%	0.34%	0.61%	0.59%	0.54%	0.48%	0.38%	0.46%	0.44%
InclMo Indep Study	3.50%	0.78%	0.54%	1.91%	0.58%	2.36%	0.75%	1.23%	1.45%	1.14%
MAY (registered students)			0.993							
Liberty										
LHS Sp Ed										
Freedom										
FHS Sp Ed										
Heritage										
HHS Sp Ed										
La Paloma										
Bridgeway (LP)										
Indep Study										
Gateway										
NPS										
Total July	0	0	1	0	0	0	0	0	0	0
Year-to-Year Change	-100.00%	#DIV/0!	#DIV/0!	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Original Estimate	-100.00%	#DIV/0!	#DIV/0!	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
JUNE (registered students)			1							
Liberty										
LHS Sp Ed										
Freedom										
FHS Sp Ed										
Heritage										
HHS Sp Ed										
La Paloma										
Bridgeway (LP)										
Indep Study										
Gateway										
NPS										
Total July	0	0	0	0	0	0	0	0	0	0
Year-to-Year Change	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Original Estimate	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
JULY (after Walk-Thru)										
Liberty	2,113	2,108	2,125	2,283	2,461	2,376	2,495	2,532	2,670	2,697
LHS Sp Ed	37	50	67	57	30	63	62	61	44	61
Freedom	2,508	2,559	2,479	2,597	2,570	2,572	2,638	2,617	2,593	2,495
FHS Sp Ed	50	43	56	26	52	52	54	40	28	40
Heritage	2,213	2,252	2,335	2,434	2,547	2,550	2,556	2,562	2,627	2,645
HHS Sp Ed	22	32	28	31	14	11	14	31	31	31
La Paloma	186	209	193	169	149	159	151	176	147	167
Bridgeway (LP)	29	33	23	0	0	0	0	0	0	0
Indep Study	402	466	413	354	336	330	270	252	225	253
Gateway	50	49	49	56	57	61	60	59	59	59
NPS	25	21	18	15	16	14	13	11	14	20
Total July	7,635	7,822	7,786	8,022	8,232	8,188	8,313	8,340	8,438	8,468
Year-to-Year Change	3.44%	2.45%	-0.46%	3.03%	2.62%	-0.53%	1.53%	0.32%	1.18%	0.35%
Original Estimate	7,601	7,801	7,798	7,981	7,981	8,375	8,256	8,386	8,365	8,406
	34	21	(13)	61	271	(167)	55	(46)	73	(0)

	10/11		11/12		12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%	Estimate	%	Estimate	%
NOVEMBER																				
Liberty	2,009	-2.38%	1,998	-0.70%	2,102	-0.47%	2,247	0.04%	2,390	-0.17%	2,366	-0.46%	2,448	-0.45%	2,467	-0.82%	2,597	-0.63%	2,654	-0.44%
LHS Sp Ed	59		70		62		56		67		60		60		59		41		41	
Freedom	2,408	-0.04%	2,453	-0.85%	2,459	-0.16%	2,478	-1.24%	2,482	-0.16%	2,564	-0.27%	2,600	-0.12%	2,538	-1.05%	2,531	-0.63%	2,456	-0.44%
FHS Sp Ed	64		57		49		49		51		54		40		39		49		50	
Heritage	2,102	-0.57%	2,153	-0.55%	2,270	-0.22%	2,389	-0.38%	2,487	-0.04%	2,536	-0.43%	2,457	-0.45%	2,524	-0.20%	2,556	-0.16%	2,603	-0.44%
HHS Sp Ed	42		36		35		28		15		14		31		43		29		29	
La Paloma	193	12.21%	179	-3.76%	185	6.32%	175	0.00%	166	-0.60%	158	0.00%	173	2.98%	183	3.98%	177	4.73%	165	0.00%
Bridgeway (LP)	29		43		22		0		328	-0.91%	340	3.34%	311	6.51%	284	12.70%	272	8.80%	253	1.14%
Indep Study	502	11.80%	507	4.32%	453	2.03%	401	4.16%	59		61		56		56		52		52	
Gateway	51		46		43		53		17		14		16		14		14		20	
NPS	26		22		20		14													
Total November	7,485	0.11%	7,564	-0.53%	7,700	-0.05%	7,890	-0.33%	8,062	-0.31%	8,167	-2.23%	8,195	-0.06%	8,207	-0.15%	8,318	-0.02%	8,324	-0.37%
Year-to-Year Change	2.72%		1.06%		1.80%		2.47%		2.19%		1.30%		0.34%		0.15%		1.35%		0.07%	
Original Estimate	7,486	(3)	7,632	(66)	7,686	12	7,778	112	7,778	284	8,169	(2)	8,233	(36)	8,211	(4)	8,216	102	8,324	(0)
DECEMBER																				
Liberty	1,994	-0.75%	1,995	-0.15%	2,097	-0.24%	2,245	-0.09%	2,376	-0.55%	2,358	-3.34%	2,443	-0.20%	2,451	-0.65%	2,589	-0.31%	2,643	-0.44%
LHS Sp Ed	58		70		61		55		65		60		61		59		41		41	
Freedom	2,407	-0.04%	2,442	-0.45%	2,445	-0.57%	2,471	-0.28%	2,478	-0.16%	2,558	-0.23%	2,594	-0.23%	2,523	-0.59%	2,519	-0.47%	2,445	-0.44%
FHS Sp Ed	57		59		48		58		50		55		43		38		57		50	
Heritage	2,099	-0.14%	2,148	-0.23%	2,267	-0.13%	2,382	-0.28%	2,478	-0.36%	2,540	0.16%	2,458	0.04%	2,518	-0.24%	2,549	-0.27%	2,592	-0.44%
HHS Sp Ed	42		36		35		26		15		15		31		42		29		29	
La Paloma	199	3.11%	169	-5.99%	183	-1.09%	173	-1.14%	171	3.01%	163	3.16%	171	-1.16%	182	-0.55%	170	-3.95%	165	0.00%
Bridgeway (LP)	24		43		20		0		0		0		3		0		0		0	
Indep Study	514	2.39%	508	0.20%	452	-0.22%	391	-2.45%	341	3.96%	329	-3.24%	306	-1.61%	297	4.59%	271	-0.37%	256	1.14%
Gateway	51		48		44		53		59		61		57		57		52		52	
NPS	26		19		19		13		18		15		16		14		16		20	
Total December	7,471	-0.19%	7,537	-0.36%	7,671	-0.38%	7,867	-0.25%	8,051	-0.14%	8,154	-0.16%	8,183	-0.15%	8,181	-0.32%	8,293	-0.30%	8,293	-0.37%
Year-to-Year Change	3.42%		0.86%		1.78%		2.56%		2.34%		1.28%		0.36%		-0.02%		1.37%		0.00%	
Original Estimate	7,458	13	7,611	(74)	7,680	11	7,741	126	7,741	310	8,126	28	8,182	(9)	8,172	9	8,184	109	8,293	-
JANUARY																				
Liberty	1,962	-1.26%	1,993	1.58%	2,080	4.37%	2,242	7.79%	2,366	5.53%	2,329	-1.56%	2,422	3.99%	2,431	0.37%	2,567	5.59%	2,616	1.91%
LHS Sp Ed	56		68		59		54		64		60		67		59		41		41	
Freedom	2,391	5.84%	2,419	1.17%	2,435	0.66%	2,468	1.35%	2,468	0.00%	2,544	3.08%	2,583	1.53%	2,516	-2.59%	2,498	-0.72%	2,476	-0.89%
FHS Sp Ed	57		60		45		57		48		54		41		37		56		49	
Heritage	2,080	0.87%	2,110	1.44%	2,267	7.44%	2,362	4.19%	2,467	4.45%	2,523	2.27%	2,455	-2.70%	2,487	1.30%	2,529	1.69%	2,571	1.60%
HHS Sp Ed	41		33		36		26		15		14		32		40		29		29	
La Paloma	190	3.63%	169	-11.05%	185	9.47%	184	-0.54%	166	-8.79%	171	3.01%	172	0.58%	188	9.30%	176	-6.38%	165	-6.25%
Bridgeway (LP)	35		43		32		0		0		0		0		0		0		0	
Indep Study	526	17.15%	502	-4.56%	448	-10.76%	379	-15.40%	348	-8.18%	379	8.91%	290	-23.46%	294	1.36%	266	-9.52%	259	-2.70%
Gateway	48		45		42		51		58		57		53		50		56		52	
NPS	26		19		19		13		18		15		16		14		17		20	
Total January	7,412	-0.75%	7,461	-1.01%	7,648	-0.30%	7,836	-0.39%	8,018	-0.41%	8,146	-0.10%	8,131	-0.64%	8,116	-0.79%	8,229	-0.77%	8,278	-0.18%
Year-to-Year Change	2.92%		0.66%		2.51%		2.46%		2.32%		1.60%		-0.19%		-0.18%		1.39%		0.59%	
Original Estimate	7,433	(21)	7,591	(130)	7,652	16	7,708	130	7,706	312	8,093	83	8,202	(71)	8,133	(17)	8,140	86	8,278	(0)

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate
MAY										
Liberty	1,910	1,938	2,054	2,058	2,320	2,296	2,392	2,399	2,521	2,570
LHS Sp Ed	60	68	58	58	65	65	66	57	41	41
Freedom	2,331	2,361	2,395	2,394	2,421	2,514	2,555	2,494	2,457	2,433
FHS Sp Ed	56	57	43	43	53	53	40	36	54	49
Heritage	2,032	2,065	2,230	2,238	2,432	2,442	2,446	2,453	2,511	2,537
HHS Sp Ed	40	29	35	35	15	30	29	39	28	29
La Paloma	186	170	171	176	178	159	175	168	161	165
Bridgeway (LP)	30	42	27	0	0	0	0	0	0	0
Indep Study	568	502	425	350	373	348	290	327	254	271
Gateway	46	44	39	39	58	52	55	44	50	52
NPS	26	24	18	16	17	14	14	13	22	20
Total May	7,285	7,300	7,495	7,407	7,932	7,973	8,062	8,030	8,099	8,167
Year-to-Year Change	3.12%	0.20%	2.67%	-1.17%	7.08%	0.52%	1.12%	-0.40%	0.86%	0.83%
Original Estimate	7,340	7,518	7,545	7,584	7,584	7,989	8,054	8,015	8,025	8,107
CBEDS	7,444	7,604	7,704	7,916	8,087	8,186	8,199	8,219	8,320	8,355
CBEDS Increase	140	160	100	212	171	99	13	20	101	35
P-2/CBEDS	93.8%	93.3%	94.1%	94.0%	93.7%	93.9%	94.2%	94.2%	94.2%	94.0%
P-1 (A1-12)	7,049	7,056	7,309	7,498	7,654	7,770	7,789	7,821	7,935	7,956
ADA Increase	205	7	253	189	156	116	19	32	114	21
P-2/P-1	99.10%	100.57%	99.23%	99.20%	98.97%	98.46%	99.18%	99.00%	98.74%	98.74%
P-2 (A1-12)	6,986	7,096	7,253	7,438	7,575	7,690	7,725	7,742	7,835	7,856
ADA Increase	185	110	157	185	137	115	35	18	93	21
P-2 to April	95.5%	96.4%	95.9%	95.7%	95.1%	95.8%	95.4%	95.9%	96.4%	95.9%

Liberty Union High School District

Elementary School District Enrollment (CBEDS)

										Actuals	Projected		
		09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	
BRENTWOOD		3.44%	1.20%	0.87%	0.14%	0.19%	0.78%	1.02%	2.26%	3.51%	2.80%	1.62%	
Adams Middle	6-7	708	680	696	682	693	735	799	757	729	766	778	-79.00
Adams Middle	8	375	402	334	363	353	371	368	406	442	363	369	
Brentwood	K-5	782	761	707	744	642	594	621	669	712	764	776	
Edna Hill Middle	6-7	577	581	579	595	590	605	621	661	652	638	648	-20.00
Edna Hill Middle	8	252	284	315	292	303	293	316	327	358	338	343	
Garin	K-5	846	826	806	795	630	643	591	603	607	653	664	
Loma Vista	K-5	691	666	642	639	647	621	668	666	634	613	623	
Marsh Creek	K-5	686	732	696	691	649	693	673	681	678	732	744	
Mary Casey Black	K-5					450	551	606	628	669	722	734	
Pioneer	K-5	900	906	917	921	869	879	880	894	901	876	890	
Paul Krey	K-5	911	915	924	933	930	893	871	874	873	859	873	
Ron Nunn	K-5	582	585	631	624	586	546	532	553	608	650	661	
Bristow Middle	6-7	669	706	732	746	741	745	781	784	755	796	809	-13.00
Bristow Middle	8	326	331	352	395	380	377	384	388	410	397	403	
Non-Public School	8	9	16	5	3	4	4	11	1	3	10	10	
Total Brentwood		8,314	8,391	8,336	8,423	8,467	8,550	8,722	8,892	9,031	9,177	9,325	(112)
Percent Growth		0.81%	0.93%	-0.66%	1.04%	0.52%	1.51%	3.01%	4.00%	1.59%	1.64%	1.64%	

BYRON		0.52%	1.45%	0.60%	-0.50%	-0.09%	-1.78%	-2.37%	0.63%	-0.22%	-1.58%	-3.90%	
Discovery Bay	K-5	543	509	509	494	498	496	501	489	469	418	402	-25.00
Excelsior Middle	6-7	366	421	404	405	381	373	388	392	373	387	372	
Excelsior Middle	8	182	174	202	221	195	198	185	198	207	182	175	
Timber Point	K-5	597	584	562	567	543	540	563	521	537	488	469	
Byron Intermediate	5-6		0	0	0	0	0	0	0	0	0	0	
Non-Public School		6	2	0	0	0	0	0	0	0	0	0	(25)
Total Byron		1,694	1,690	1,677	1,687	1,617	1,607	1,637	1,600	1,586	1,475	1,418	
Percent Growth		1.44%	-0.24%	-0.77%	0.60%	-4.15%	-0.59%	1.86%	-2.30%	-0.86%	-6.94%	-3.62%	

KNIGHTSEN		1.72%	-2.40%	-1.91%	-2.54%	-0.94%	0.85%	6.36%	5.61%	5.10%	5.92%	4.02%	
Knightsen Elementary	K-7	278	420	418	429	428	468	480	351	342	288	300	22.00
Knightsen Elementary	8	65	61	55	43	53	64	54	60	54	76	79	
Old River Elementary	K-6	155	0	0	0	0	0	0	175	201	268	279	
Non-Public Schools		0	0	0	0	0	0	0	0	0	0	0	22
Total Knightsen		498	481	473	472	481	532	534	586	597	632	657	
Percent Growth		-0.40%	-3.41%	-1.66%	-0.21%	1.91%	10.81%	0.42%	9.77%	2.08%	5.97%	4.25%	

OAKLEY		1.22%	0.33%	0.19%	-0.12%	1.16%	2.28%	2.12%	1.43%	0.71%	1.89%	2.51%	updated wi
Almond Grove	K-5						310	381	449	493	514	527	
Delta Vista	6-7	609	580	526	533	521	526	517	506	586	609	624	28.00
Delta Vista	8	319	322	286	292	259	269	272	264	267	295	302	
Gehringer	K-5	671	680	726	743	813	718	765	783	805	786	806	
Iron House	K-5	560	568	618	674	755	686	729	737	727	807	827	
Laurel	K-5	708	705	682	657	647	576	519	462	475	488	500	
O'Hara Park Middle	6-7	474	507	563	586	576	541	588	607	561	530	543	-28.00
O'Hara Park Middle	8	260	255	260	267	299	327	276	267	311	283	290	
Oakley	K-5	525	514	495	466	487	461	435	409	448	418	429	
Vintage Parkway	K-5	535	498	495	522	509	527	523	529	523	534	547	
Non-Public Schools		6	8	5	5	5	5	3	2	1	3	3	0
Total Oakley		4,667	4,637	4,656	4,745	4,871	4,946	5,008	5,015	5,197	5,267	5,399	
Percent Growth		1.02%	-0.64%	0.41%	1.91%	2.68%	1.58%	1.27%	0.14%	3.63%	1.40%	2.55%	

Total Enroll - all Grades	15,173	15,199	15,142	15,327	15,436	15,635	15,901	16,093	16,411	16,551	16,800	(115)
Percent Growth	0.90%	0.17%	-0.38%	1.22%	0.71%	1.29%	1.70%	1.21%	1.98%	0.85%	1.50%	

8th GRADERS		09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	
Total Enroll - 8th Grade		1,779	1,829	1,804	1,873	1,842	1,899	1,855	1,910	2,049	1,934	1,962	
Percent Growth		0.45%	2.81%	-1.37%	3.82%	-1.66%	3.09%	-2.32%	2.96%	7.28%	-5.61%	1.46%	
9th Graders at LHS		560	537	565	645	647	642	639	696	702	738	711	
percent of total PY 8th Graders		31.62%	30.19%	30.89%	35.75%	34.54%	34.85%	33.65%	37.52%	36.75%	36.02%	36.76%	
9th Graders at FHS		693	686	680	638	683	679	739	654	657	681	663	
percent of total PY 8th Graders		39.13%	38.56%	37.18%	35.37%	36.47%	36.86%	38.92%	35.26%	34.40%	33.24%	34.30%	
9th Graders at HHS		590	619	631	634	671	659	673	641	687	740	687	
percent of total PY 8th Graders		33.31%	34.79%	34.50%	35.14%	35.82%	35.78%	35.44%	34.56%	35.97%	36.12%	35.55%	
Total 9th Graders		1,843	1,842	1,876	1,917	2,001	1,980	2,051	1,991	2,046	2,159	2,062	
Cohort Increase		104.1%	103.5%	102.6%	105.3%	108.8%	107.5%	108.0%	107.3%	107.1%	105.4%	106.6%	
change in 9th over PY		43.00	-1.00	34.00	41.00	84.00	-21.00	71.00	-60.00	55.00	113.00	-97.22	

Liberty Union High School District

Site Allocations

	1.69%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%
	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
LIBERTY	141.69	146.31	144.53	152.82	152.00	151.79	150.72	150.27
Allocation per CBEDS	113.28	118.95	118.95	127.00	127.00	127.00	127.00	127.00
CBEDS (Estimate)	2,119	2,233	2,432	2,473	2,448	2,557	2,601	2,707
Initial Site Allocation	300,044	328,655	352,276	377,071	373,896	387,739	393,327	406,789
CBEDS (Actual)	2,112	2,302	2,462	2,440	2,520	2,541	2,656	2,707
Adjustment	(793)	8,158	3,568	(4,191)	9,144	(2,032)	6,985	0
Final Site Allocation	299,251	336,813	355,845	372,880	383,040	385,707	400,312	406,789
Prior Year Carry-Over	0	0	0	0	0	0	0	0
Total LHS	299,251	336,813	355,845	372,880	383,040	385,707	400,312	406,789
FREEDOM	137.64	143.56	143.65	151.01	150.84	151.18	151.33	152.03
Allocation per CBEDS	113.28	118.95	118.95	127.00	127.00	127.00	127.00	127.00
CBEDS (Estimate)	2,579	2,423	2,538	2,594	2,684	2,661	2,605	2,517
Initial Site Allocation	352,154	351,261	364,885	392,438	403,868	400,947	393,835	382,659
CBEDS (Actual)	2,463	2,560	2,550	2,624	2,643	2,605	2,589	2,517
Adjustment	(13,141)	16,240	1,427	3,810	(5,207)	(7,112)	(2,032)	0
Final Site Allocation	339,013	367,501	366,312	396,248	398,661	393,835	391,803	382,659
Prior Year Carry-Over	0	0	0	0	0	0	0	0
Total FHS	339,013	367,501	366,312	396,248	398,661	393,835	391,803	382,659
HERITAGE	139.66	144.91	144.13	151.60	152.21	151.32	151.33	150.83
Allocation per CBEDS	113.28	118.95	118.95	127.00	127.00	127.00	127.00	127.00
CBEDS (Estimate)	2,237	2,289	2,475	2,538	2,581	2,508	2,590	2,644
Initial Site Allocation	313,411	335,238	357,391	385,326	390,787	381,516	391,930	398,788
CBEDS (Actual)	2,275	2,426	2,502	2,561	2,499	2,590	2,589	2,644
Adjustment	4,305	16,324	3,212	2,921	(10,414)	10,414	(127)	0
Final Site Allocation	317,716	351,563	360,602	388,247	380,373	391,930	391,803	398,788
Prior Year Carry-Over	0	0	0	0	0	0	0	0
Total HHS	317,716	351,563	360,602	388,247	380,373	391,930	391,803	398,788
LA PALOMA	161.42	169.49	177.96	186.86	196.20	206.01	206.01	216.31
Allocation per CBEDS	233	214	183	167	151	162	182	164
Initial Site Allocation	37,589	36,270	32,567	31,206	29,627	33,374	37,494	35,476
CBEDS (Actual)	198	175	167	158	168	188	169	164
Adjustment	(5,629)	(6,610)	(2,847)	(1,682)	3,335	5,356	(2,678)	0
Final Site Allocation	31,961	29,660	29,720	29,524	32,962	38,731	34,816	35,476
Prior Year Carry-Over	0	0	0	0	0	0	0	0
Total LAP	31,961	29,660	29,720	29,524	32,962	38,731	34,816	35,476
INDEPENDENCE	84.45	88.67	93.10	97.76	102.65	107.78	107.78	113.17
Allocation per CBEDS	494	444	382	331	334	357	266	300
Initial Site Allocation	41,717	39,370	35,566	32,358	34,284	38,477	28,669	33,951
CBEDS (Actual)	444	385	334	330	351	311	302	300
Adjustment	(4,222)	(5,232)	(4,469)	(98)	1,745	(4,958)	3,880	0
Final Site Allocation	37,495	34,138	31,097	32,260	36,029	33,519	32,549	33,951
Prior Year Carry-Over	0	0	0	0	0	0	0	0
Total IHS	37,495	34,138	31,097	32,260	36,029	33,519	32,549	33,951
	7,492	7,848	8,015	8,113	8,181	8,235	8,305	8,332
Total Site Allocations	1,025,435	1,119,676	1,143,575	1,219,159	1,231,065	1,243,722	1,251,284	1,257,662
	-2.6%	9.2%	2.1%	6.6%	1.0%	1.0%	1.6%	1.1%

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

*Independence includes GATEWAY enrollment as of 2016-17

Liberty Union High School District

Personnel (FTE by Resource)

	16/17		17/18		18/19		19/20	
Certificated	0.000	0.00	0.000	0.00	0.340	0.34	0.000	(0.34)
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.100	0.10	0.500	0.40	0.000	(0.50)
Total	0.000	0.00	0.100	0.10	0.840	0.74	0.000	(0.84)
7510 Low Performing								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	1.530	1.53
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Total	0.000	0.00	0.000	0.00	0.000	0.00	1.530	1.53

Capital Leases & Long Term Liabilities

CAPITAL LEASES:

(note 7 of Financial Statements)

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

Year Ended June 30

Payment

2019	1,776,204
2020	1,776,204
2021	1,776,204
2022	1,776,204
2023-2027	645,263
2028-2032	2,300,452
2029-2033	920,182

Total Payments

10,970,713

Interest

(1,417,405)

Present Value

9,553,308

LONG-TERM LIABILITIES:

(note 10 of Financial Statements)

	Balances 7/1/17	Additions	Deductions	Balances 6/30/18	Due w/in 1 yr
Compensated Absences	327,621	336,418	327,621	336,418	336,418
Genl Obligation Bonds	44,100,000	60,000,000	2,475,000	101,625,000	6,845,000
Bond Premium	2,185,639	3,308,783	272,064	5,222,358	281,254
Capital Leases	10,976,477	0	1,423,169	9,553,308	1,469,726
Other Post Emp Benefits	11,420,973	1,414,625	133,100	12,702,498	
Net Pension Liability	67,354,285	13,892,081	0	81,246,366	
TOTAL	136,364,995	78,951,907	4,630,954	210,685,948	8,932,398

2019-20 Debt Service Payments

OBJ	ACCOUNT	DESCRIPTION	2019-20	Bank
	Heritage			
7439	25-0000-0000-9100-000-0-000-7439	COP/DEBT SERVICE PMT	279,929.00	Capital One
7438	25-0000-0000-9100-000-0-000-7438	COPS INTEREST PAYMENT	90,417.00	Capital One
			<u>370,346.00</u>	
	LA PALOMA			
7439	35-7710-0000-9100-050-0-932-7439	LAP COP DEBT PAYMENT	0.00	Zion acct end # 9002
7438	35-7710-0000-9100-050-0-932-7438	LAP COP INTEREST PYMT	0.00	Zion acct end # 9002
7439	01-0000-0000-9100-050-0-932-7439	LAP COP DEBT PAYMENT	287,152.00	Zion acct end # 9002
7438	01-0000-0000-9100-050-0-932-7438	LAP COP INTEREST PYMT	176,165.00	Zion acct end # 9002
			<u>463,317.00</u>	
	District Wide Cisco Technology Upgrade			
7439	01-0000-0000-9100-000-0-620-7439	DEBT PAYMENT	831,445.00	Key Gov Finance
7438	01-0000-0000-9100-000-0-620-7438	INTEREST PAYMENT	114,323.00	Key Gov Finance
			<u>945,768.00</u>	

Liberty Union High School District

Assessed Valuation

Year	Assessed Valuation	Percent Change	Tax Rate per \$100	Bonding Capacity	Outstanding Debt	Net Capacity
87/88	1,569,948,993		0.0000	19,624,362		
88/89	1,723,563,519	9.78%	0.0280	21,544,544	5,000,000	23.2%
89/90	1,894,248,052	9.90%	0.0260	23,678,101	4,930,000	20.8%
90/91	2,072,613,389	9.42%	0.0500	25,907,667	4,860,000	18.8%
91/92	2,615,633,260	26.20%	0.0450	32,695,416	4,775,000	14.6%
92/93	2,798,488,606	6.99%	0.0351	34,981,108	10,890,000	31.1%
93/94	2,945,548,033	5.25%	0.0298	36,819,350	10,375,000	28.2%
94/95	3,032,708,087	2.96%	0.0560	37,908,851	22,080,000	58.2%
95/96	3,125,583,945	3.06%	0.0789	39,069,799	34,775,000	89.0%
96/97	3,253,423,602	4.09%	0.0757	40,667,795	34,455,000	84.7%
97/98	3,391,977,561	4.26%	0.0766	42,399,720	34,050,000	80.3%
98/99	3,614,704,315	6.57%	0.0757	45,183,804	33,495,000	74.1%
99/00	4,107,986,191	13.65%	0.0697	51,349,827	32,765,000	63.8%
00/01	4,656,342,650	13.35%	0.0630	58,204,283	31,780,000	54.6%
01/02	5,436,357,809	16.75%	0.0372	67,954,473	53,807,658	79.2%
02/03	6,413,134,539	17.97%	0.0425	80,164,182	53,155,033	66.3%
03/04	7,559,426,837	17.87%	0.0350	94,492,835	69,960,749	74.0%
04/05	9,044,303,689	19.64%	0.0489	113,053,796	69,791,250	61.7%
05/06	10,940,993,445	20.97%	0.0379	136,762,418	68,233,125	49.9%
06/07	13,622,663,763	23.51%	0.0331	170,283,297	66,331,906	39.0%
07/08	15,621,462,306	12.67%	0.0276	195,268,279	64,201,720	32.9%
08/09	14,519,508,882	-10.05%	0.0289	181,493,861	61,789,005	34.0%
09/10	11,863,043,097	-22.30%	0.0376	148,288,039	59,997,008	40.5%
10/11	11,413,507,825	-3.79%	0.0390	142,668,848	59,830,000	41.9%
11/12	10,895,556,004	-4.54%	0.0386	136,194,450	57,130,000	41.9%
12/13	10,891,696,790	-0.04%	0.0350	136,146,210	53,140,000	39.0%
13/14	11,741,822,329	7.81%	0.0350	146,772,779	51,005,000	34.8%
14/15	13,730,666,334	16.94%	0.0273	171,633,329	48,770,000	28.4%
15/16	15,062,649,337	9.70%	0.0273	188,283,117	46,475,000	24.7%
16/17	16,431,034,610	9.08%	0.0217	205,387,933	44,100,000	21.5%
17/18	17,732,009,987	7.92%	0.0450	221,650,125	101,625,000	45.8%
18/19	19,015,860,817	7.24%	0.0182	237,698,260	101,625,000	42.8%
Assessed Valuation						
Historical 4-Year Average		8.49%				
Estimate based on Avg						
14/15	12,738,218,951	16.91%	0.0273	159,227,737	53,140,000	33.4%
15/16	13,819,168,566	8.49%	0.0273	172,739,607	51,005,000	29.5%
16/17	14,991,846,238	8.49%	0.0217	187,398,078	48,770,000	26.0%
17/18	16,264,035,897	8.49%	0.0450	203,300,449	46,475,000	22.9%
18/19	17,644,182,008	8.49%	0.0182	220,552,275	44,100,000	20.0%
19/20	19,141,445,623	8.49%	0.0182	239,268,070	97,345,000	40.7%
Bonding Capacity is 1.25% of Assessed Valuation. Financial Hardship is when OS debt exceeds 60% of AV.						
Targeted Maximum Rate = \$57.50 per \$100,000 AV						
Contra Costa County Tax Assessor = (925) 646-2225.						
HHS	007-100-022-8		60.00	Acres	3,185,758	
HHS	007-100-037		??	Acres	100	
LHS	013-022-001-5		45.50	Acres	46	
LHS	013-041-006-1		"		2,382	
LHS	013-212-008		2.74	Acres	276,906	
DO	013-030-002-3		3.80	Acres	2,630	
FHS	034-050-001		47.97	Acres		
FHS	034-050-002		"		805,000	
FHS	034-050-003-2		"		1,060,399	
CEC	013-050-003-6		5.47	Acres	444,712	
CEC	013-050-009-3		"		444,986	
LAP	019-050-013-2		1.56	Acres	44,341	
LAP	019-050-035-5		"		67,942	
LAP	019-050-039		5.00	Acres	400,265	
LAP	019-050-112		"		400,000	
172.04 Total Acres					7,135,467	

Liberty Union High School District

Fund Summary - 2019-20 Original Budget

Description	Fund 01 General	Fund 11 Adult Ed	Fund 13 Cafeteria	Fund 14 Def Maint	Fund 17 Special Res	Fund 21 Bond	Fund 25 Cap Facil	Fund 35 Construct	Fund 40 Spc Rsv Prj	Fund 51 Bond Int	Fund 63 Enterprise	Fund 73 Scholar	Total All Funds
Beginning Balance	11,206,950	516,032	409,575	0	3,000,000	39,242,940	5,402,045	0	9,973	9,933,481	0	2,246	69,623,242
Revenues													
LCFF Revenue 8000	81,701,507	0	0	1,108,847	0	0	0	0	0	0	0	0	82,810,354
Federal Sources 8100	2,529,599	166,339	775,000	0	0	0	0	0	0	0	0	0	3,470,938
State Sources 8300	7,392,320	1,135,166	49,000	0	0	0	0	0	0	0	0	0	8,576,486
Local Sources 8600	4,421,022	373,047	568,400	10,667	0	1,000,000	1,400,000	0	0	103,279	3,362,323	57,928	11,296,666
Total Revenues	96,044,448	1,674,552	1,392,400	1,119,514	0	1,000,000	1,400,000	0	0	103,279	3,362,323	57,928	106,154,444
Expenditures													
Certificated Salaries 1000	40,552,259	620,060	0	0	0	0	0	0	0	0	0	0	41,172,319
Classified Salaries 2000	11,084,403	347,237	603,530	0	0	0	0	0	0	0	1,656,142	0	13,691,312
Employee Benefits 3000	24,465,025	403,820	278,203	0	0	0	0	0	0	0	915,064	0	26,062,112
Books & Supplies 4000	2,942,366	132,765	570,000	0	0	128,000	120,000	0	0	0	482,690	0	4,375,821
Services & Other 5000	13,157,359	170,275	62,639	503,060	0	1,731,200	617,657	0	0	0	308,427	57,927	16,608,644
Capital Outlay 6000	77,261	0	50,000	616,454	0	38,383,740	3,076,997	0	0	0	0	0	42,204,452
Other Outgo 7000	4,096,085	43,000	0	0	0	0	385,346	0	0	0	0	0	4,524,431
Total Expenditures	96,374,758	1,717,157	1,564,372	1,119,514	0	40,242,940	4,200,000	0	0	0	3,362,323	57,927	148,638,991
Other Sources/Uses:													
Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0
(Transfers Out)/Adj	(500,000)	0	0	0	0	0	0	0	0	0	0	0	(500,000)
Total Other Sources/Uses	(500,000)	0	0	0	0	0	0	0	0	0	0	0	(500,000)
ENDING FUND BALANCE	10,376,640	473,427	237,603	0	3,500,000	0	2,602,045	0	9,973	9,936,760	0	2,247	26,638,695

Liberty Union High School District									
Revenues - 8000									
Description				15/16 Actual	16/17 Actuals	17/18 Actuals	18/19 Estimated Actuals	19/20 Budget	
Revenue Limit Sources 8000									
Revenue Limit/ LCFF	UR	8011		26,420,166	27,423,503	27,930,734	29,355,868	32,177,037	
Education Protection Acct (EPA)	UR	8012		12,052,815	11,654,427	11,541,842	13,821,389	13,821,389	
Revenue Limit - Prior Year	UR	8019		41,231	1	0	0	0	
HOX	UR	8021		196,017	196,257	194,959	193,896	193,896	
Timber Tax & Other Tax Subventio	UR	8022		0	0	0	9	9	
In Lieu Taxes	UR	8029		1,134	1,170	1,170	1,204	1,204	
Secured Taxes	UR	8041		22,823,473	24,707,160	26,696,189	28,649,485	28,649,485	
Unsecured Taxes	UR	8042		749,201	766,723	802,165	860,005	860,005	
Supplemental Taxes	UR	8044		787,956	875,505	875,505	917,626	917,626	
ERAF/SERAF	UR	8045		2,717,393	3,511,839	3,439,015	3,646,828	3,646,828	
Community Redevelopment Fund		8047		349,403	934,126	560,649	489,540	489,540	
State Allocation Sub-Total (doesn't include Revenue Limit 8011,19)				66,138,790	70,070,711	72,042,228	77,935,850	80,757,019	
Special Ed - Rev Limit (Unrestricted)	UR	8091		(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)	
Special Ed - Rev Limit (Restricted)	R	8091		0	0	0	0	0	
Continuation Ed - Rev Limit (Unrestricted)	UR	8091		0	0	0	0	0	
Continuation Ed - Rev Limit (Restricted)	R	8091		0	0	0	0	0	
PERS Reduction	UR	8092		0	0	0	0	0	
Property Tax Transfers	UR	8097		1,655,409	1,795,324	1,805,187	2,019,364	2,053,335	
Total LCFF Revenue Sources				66,685,352	70,757,188	72,738,568	78,846,367	81,701,507	
Federal Sources 8100				14.0%	6.1%	-0.1%	1.8%	5.5%	
Special Education	R	8181		1,264,424	1,269,310	1,256,796	1,443,698	1,467,984	
Special Ed Disc Grants		8182							
Federal Sources 8200				2.1%	#REF!	-1.2%	3.6%	5.3%	
Special Ed Disc Grants	R	8182		91,086	90,249	90,383	90,751	90,350	
Title I	R	3010		453,575	448,518	514,778	511,396	437,445	
ARRA - QEIA - Jobs Bill	R	8290		0	0	0	0	0	
VEA Perkins (P=506)	R	3550		114,006	109,450	99,184	102,024	102,024	
Drug-Alcohol-Tobacco	R	3710		0	0	0	0	0	
Title II - Teacher Quality	R	4035		69,412	65,988	109,733	156,843	199,880	
Title V - Innov Strategy - IASA	R	4110		0	0	0	0	0	
Title III - LEP/Homeless Grant	R	4203		49,129	61,894	57,146	48,696	46,355	
Title III - Immigrant	R	4201					7,111	7,111	
ESSA	R	5510					201,561	158,450	
Medical/SPED	R	5640		0	0	0	0	0	
All Other	U	8290		59,773	128,859	55,924	20,000	20,000	
8200 Sub-Total				836,981	904,958	927,148	1,138,382	1,061,615	
Total Federal Sources				2,101,405	2,174,268	2,183,944	2,582,080	2,529,599	
State Sources 8300				7.8%	3.5%	10.4%	13.8%	11.5%	
Revenue Limit Core and Remedial		8311		0	0	0	0	0	
EIA	R	7090		0	0	0	0	0	
Home to School Transportation RE	R	7230		0	0	0	0	0	
Home to School Transportation SE	R	7240		0	0	0	0	0	
8300 Sub-Total				0	0	0	0	0	
Mandated Costs Reimbursement	UR	8550		4,433,208	2,080,979	1,587,395	1,887,814	485,300	
CELDT/Student Ident/cahsee	UR	8590		0	0	0	0	0	
Pupil Testing	UR	8590		4,456	17,205	2,440	0	0	
Class Size Reduction	UR	8590		0	0	0	0	0	
School Safety-0053	UR	8590		0	0	0	0	0	
CAHSEE	UR	8590		0	0	0	0	0	
Other State Revenue	UR	8590		0	0	52,994	16,440	16,440	

Liberty Union High School District					
Certificated Salaries - 1000					
Description	15/16 Actual	16/17 Actuals	17/18 Actuals	18/19 Estimated Actuals	19/20 Budget
Teachers 1100					
Teacher Salaries - Unrestricted	24,298,129	25,172,563	25,858,329	26,425,409	28,059,470
Teacher Salaries - Restricted	4,427,667	5,374,152	5,497,257	5,726,373	6,217,928
Total Teacher Salaries	28,725,796	30,546,715	31,355,586	32,151,781	34,277,398
percent change	8.0%	6.3%	-0.3%	-0.2%	0.4%
Pupil Support (Counselors, Lib, Psy) 1200					
Pupil Support Salaries	1,342,668	1,629,782	1,961,619	2,038,147	2,224,617
Pupil Support Salaries - Restricted	473,373	538,143	562,537	632,021	591,414
Total Certificated Pupil Support	1,816,040	2,167,925	2,524,156	2,670,168	2,816,031
percent change	0.5%	19.4%	5.7%	-2.1%	3.3%
Supervisors and Administrators 1300					
Supervisors/Adm Salaries	2,981,421	3,028,520	3,073,003	3,000,977	3,080,337
Supervisors/Adm Salaries - Restricted	283,530	349,629	356,183	385,475	378,493
Total Supervisor/Admin Salaries	3,264,952	3,378,149	3,429,186	3,386,452	3,458,830
percent change	9.0%	3.5%	0.5%	-1.4%	0.7%
Other Certificated 1900					
Other Certificated	0	0	0	0	0
Other Certificated - Restricted	0	0	0	0	0
Total Other Certificated Salaries	0	0	0	0	0
percent change	#DIV/0!	#REF!	#DIV/0!	#DIV/0!	#DIV/0!
Total Certificated Salaries - Unrestricted	28,622,218	29,830,866	30,892,951	31,464,533	33,364,424
	8.6%	4.2%	0.7%	-1.5%	4.5%
Total Certificated Salaries - Restricted	5,184,570	6,261,923	6,415,977	6,743,869	7,187,835
	2.9%	20.8%	-2.0%	4.8%	11.7%
TOTAL CERTIFICATED SALARIES	33,806,788	36,092,789	37,308,928	38,208,402	40,552,259

Liberty Union High School District					
Benefits - 3000					
Description	15/16 Actual	16/17 Actuals	17/18 Actuals	18/19 Estimated Actuals	19/20 Budget
STRS 3100					
STRS 8.25%	3,006,067	3,604,802	4,274,894	4,921,528	5,384,244
STRS - Restricted	2,475,121	3,337,685	3,846,306	4,336,443	4,711,044
Total STRS	5,481,188	6,942,487	8,121,200	9,257,971	10,095,288
STRS as a percent of Certificated Salaries	16.2%	19.2%	21.8%	24.2%	24.9%
PERS 3200	102.5%	26.7%	0.1%	-0.8%	8.2%
PERS 9.306%	740,312	913,726	1,040,114	1,241,524	1,470,900
PERS - Restricted	321,030	444,683	527,751	654,337	809,381
Total PERS	1,061,342	1,358,409	1,567,865	1,895,861	2,280,281
PERS as a percent of Classified Salaries	11.64%	13.98%	15.54%	18.13%	20.57%
FICA-Medicare 3300	8.9%	28.0%	-1.0%	2.7%	23.6%
FICA-Medicare 6.20%	973,660	1,012,958	1,015,114	995,021	1,000,563
FICA-Medicare - Restricted 1.45%	292,002	347,445	357,524	375,469	384,019
Total FICA-Medicare	1,265,662	1,360,404	1,372,638	1,370,490	1,384,582
SDI as a percent of Total Salaries	2.95%	2.97%	2.90%	2.82%	2.68%
Health & Welfare 3400	8.8%	7.5%	1.2%	2.1%	3.1%
Health & Welfare	5,764,442	6,226,892	6,633,295	6,738,388	6,928,164
Health & Welfare - Restricted	1,448,424	1,797,599	1,964,665	2,006,617	2,317,211
Total Health & Welfare	7,212,866	8,024,491	8,597,960	8,745,005	9,245,375
H & W as a percent of Total Salaries	16.80%	17.52%	19.14%	17.97%	17.90%
SUI 3500	6.4%	#REF!	0.8%	-4.9%	0.6%
SUI 0.72%	17,058	17,923	24,340	20,806	19,531
SUI - Restricted	3,735	4,472	4,852	5,012	5,113
Total SUI	20,793	22,395	29,192	25,818	24,644
SUI as a percent of Total Salaries	0.05%	0.05%	0.08%	0.05%	0.05%
Workers Comp 3600	3.2%	#REF!	23.6%	-12.6%	-16.6%
Workers Comp Mod Rate	997,784	1,057,756	990,016	1,006,543	932,922
Workers Comp - Restricted 2.6415	221,285	265,058	257,158	261,793	248,211
Total Workers Comp	1,219,068	1,322,814	1,247,174	1,268,336	1,181,133
Workers Comp as a percentage of Total Salaries	2.84%	2.89%	2.63%	2.61%	2.29%
Retiree Benefits 3700	31.8%	8.5%	0.2%	0.6%	-6.3%
Retiree Benefits	34,506	40,310	26,779	27,627	30,025
Retiree Benefits - Restricted	0	0	0	0	0
Total Retiree Benefits	34,506	40,310	26,779	27,627	30,025
PERS Reduction 3800	-11.0%	16.8%	0.0%	3.2%	12.1%
PERS Reduction	0	0	0	0	0
PERS Reduction - Restricted	0	0	0	0	0
Total PERS Reduction	0	0	0	0	0
Other Benefits 3900	#DIV/0!	#REF!	#DIV/0!	#DIV/0!	#DIV/0!
Other Benefits	202,013	185,813	173,863	149,903	152,350
Other Benefits - Restricted	77,758	67,898	63,115	71,357	71,348
Total Other Emp Benefits	279,771	253,711	236,978	221,260	223,698
percent change	30.3%	-9.3%	-5.0%	-4.3%	-3.3%
Benefits as a Percent of Salaries	38.6%	42.2%	44.7%	46.9%	47.4%
Total Benefits - Unrestricted	11,735,840	13,060,180	14,178,415	15,101,340	15,918,698
	15.5%	11.3%	1.5%	-2.7%	2.5%
Total Benefits - Restricted	4,839,356	6,264,840	7,021,371	7,711,028	8,546,327
	81.9%	29.5%	-2.1%	-0.3%	10.5%
TOTAL BENEFITS	16,575,196	19,325,020	21,199,786	22,812,368	24,465,025
percent change	29.26%	16.59%	0.32%	-1.94%	5.17%

Liberty Union High School District					
Services & Other Operating Expenses - 5000					
Description	15/16 Actual	16/17 Actuals	17/18 Actuals	18/19 Estimated Actuals	19/20 Budget
Subagreements 5100					
Special Ed Subagreements > \$25,000	0	0	0	0	0
Total Travel & Conference 5200	444,822	401,804	392,556	495,000	450,731
Travel and Conferences	97,346	120,862	115,662	150,783	148,121
Travel and Conferences - Restricted	134,309	121,096	156,937	67,014	124,053
Total Travel & Conference	231,655	241,958	272,599	217,797	272,174
Dues & Memberships 5300					
Dues/Memberships	46,903	48,043	53,760	64,004	64,004
Dues/Memberships - Restricted	597	819	798	1,373	1,298
Total Dues & Memberships	47,500	48,862	54,558	65,377	65,302
Insurance 5400					
Insurance	468,870	511,977	568,774	702,174	763,947
Insurance - Restricted	0	0	0	0	0
Total Insurance	468,870	511,977	568,774	702,174	763,947
Utilities 5500					
Utilities	1,820,500	1,915,410	1,917,300	2,075,811	2,338,900
Utilities - Restricted	0	0	0	0	0
Total Utilities & Housekeeping Services	1,820,500	1,915,410	1,917,300	2,075,811	2,338,900
Rentals, Leases & Repairs 5600					
Rentals, Leases and Repairs	372,845	369,809	390,257	383,519	381,455
Rentals, Leases and Repairs - Restricted	73,920	77,608	63,750	64,450	69,413
Total Rentals, Leases & Repairs	446,765	447,417	454,007	447,969	450,868
Direct Costs for Interfund Services 5700					
Duplicating	(4,397)	(3,379)	(5,850)	(5,355)	(5,355)
Duplicating - Restricted	13,940	17,707	14,700	15,350	15,350
Total Direct Costs - Interfund	9,543	14,329	8,850	9,995	9,995
Professional/Consulting Services 5800					
Outside Services	3,034,947	2,957,007	3,312,854	3,522,690	3,763,792
Outside Services - Restricted	2,373,887	2,989,397	3,912,794	4,641,751	4,774,420
Total Professional Consulting	5,408,833	5,946,404	7,225,648	8,164,440	8,538,212
Communications 5900					
Communications	325,130	157,301	219,780	261,320	262,330
Communications - Restricted	4,598	4,667	4,000	4,840	4,900
Total Communications	329,728	161,968	223,780	266,160	267,230
Total Services & Other - Unrestricted	6,162,143	6,077,031	6,572,537	7,154,946	7,717,194
Total Services & Other - Restricted	3,046,073	3,613,099	4,545,535	5,289,778	5,440,165
TOTAL SERVICES & OTHER EXPENSES	9,208,215	9,690,130	11,118,072	12,444,723	13,157,359
percent change	13.25%	5.23%	12.73%	12.02%	18.43%

Liberty Union High School District					
Other Outgo - 7000					
Description	15/16 Actual	16/17 Actuals	17/18 Actuals	18/19 Estimated Actuals	19/20 Budget
Other Outgo 7100					
State Special Schools	7,557	9,661	0	0	0
State Special Schools - Restricted	2,010,923	2,429,690	2,510,137	2,930,000	2,730,000
Total Other Outgo	2,018,480	2,439,351	2,510,137	2,930,000	2,730,000
7200					
Byron and COE Grants	0	0	0	0	0
Total	0	0	0	0	0
Direct Support/Indirect Costs 7300					
Indirect Costs	(72,536)	(42,166)	(96,316)	(101,452)	(82,100)
Indirect Costs - Restricted	35,452	33,680	44,964	51,452	39,100
Total Direct Support/Indirect Costs	(37,084)	(8,487)	(51,352)	(50,000)	(43,000)
7400					
COP	2,392,575	466,323	945,768	1,232,084	1,409,085
	0	0	2,510,137	2,930,000	2,730,000
Total	2,392,575	466,323	3,455,905	4,162,084	4,139,085
7600					
Transfers	0	0	1,500,000	500,000	500,000
	0	0	0	0	0
	2,000,000	1,000,000	0	2,000,000	2,000,000
Total	2,000,000	1,000,000	1,500,000	2,500,000	2,500,000
Total Other Outgo - Unrestricted	2,327,596	433,818	849,452	1,130,632	1,326,985
	75.7%	-81.4%	0.9%	-1.4%	15.7%
Total Other Outgo - Restricted	2,046,375	2,463,370	2,555,101	2,981,452	2,769,100
	17.7%	20.4%	4.2%	12.3%	4.3%
TOTAL OTHER OUTGO	6,373,971	3,897,187	7,414,690	9,542,084	9,326,085
	108.05%	-38.86%	29.95%	7.07%	4.65%
Total Expenditures - Unrestricted	60,051,508	60,012,350	62,989,291	65,934,290	67,345,817
	4.43%	-0.07%	0.64%	-0.64%	1.49%
Total Expenditures - Restricted	18,917,059	24,052,275	25,623,050	27,564,181	29,028,942
	17.65%	27.15%	5.99%	6.33%	11.98%
TOTAL EXPENDITURES (1000-7999)	78,968,567	84,064,625	88,612,341	93,498,471	96,374,759
	7.31%	6.45%	2.13%	1.32%	4.43%

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

☒

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

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

Budget available for inspection at:

Public Hearing:

Place: 20 Oak Street, Brentwood, CA 94513
Date: June 07, 2019

Place: 20 Oak Street, Brentwood, CA 9451
Date: June 12, 2019
Time: 07:30 PM

Adoption Date: June 19, 2019

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

Contact person for additional information on the budget reports:

Name: Liz Robbins
Title: CBO

Telephone: 925-634-2166 x2030
E-mail: robbsinl@luhsd.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 19, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,835.28	7,835.28	7,835.28	7,865.53	7,865.53	7,865.53
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,835.28	7,835.28	7,835.28	7,865.53	7,865.53	7,865.53
5. District Funded County Program ADA						
a. County Community Schools	47.26	47.26	47.26	47.26	47.26	47.26
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	47.26	47.26	47.26	47.26	47.26	47.26
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,882.54	7,882.54	7,882.54	7,912.79	7,912.79	7,912.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

			Expenditures by Object						
			2018-19 Estimated Actuals			2019-20 Budget			
		Object	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff
Description	Resource Codes	Codes	(A)	(B)	col. A + B (C)	(D)	(E)	col. D + E (F)	Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	76,827,003.00	2,019,364.00	78,846,367.00	79,648,172.00	2,053,335.00	81,701,507.00	3.6%
2) Federal Revenue		8100-8299	0.00	2,582,079.81	2,582,079.81	0.00	2,529,599.00	2,529,599.00	-2.0%
3) Other State Revenue		8300-8599	3,111,412.00	5,839,561.46	8,950,973.46	1,708,898.00	5,683,422.47	7,392,320.47	-17.4%
4) Other Local Revenue		8600-8799	1,019,415.20	2,971,209.37	3,990,624.57	1,043,706.00	3,377,316.00	4,421,022.00	10.8%
5) TOTAL, REVENUES			80,957,830.20	13,412,214.64	94,370,044.84	82,400,776.00	13,643,672.47	96,044,448.47	1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	31,464,532.99	6,743,868.90	38,208,401.89	33,364,423.99	7,187,835.00	40,552,258.99	6.1%
2) Classified Salaries		2000-2999	7,126,815.36	3,327,811.20	10,454,626.56	7,464,907.36	3,619,496.00	11,084,403.36	6.0%
3) Employee Benefits		3000-3999	15,101,340.00	7,711,028.16	22,812,368.16	15,918,698.45	8,546,327.00	24,465,025.45	7.2%
4) Books and Supplies		4000-4999	3,667,101.03	1,373,934.21	5,041,035.24	1,498,337.20	1,444,028.50	2,942,365.70	-41.6%
5) Services and Other Operating Expenditures		5000-5999	7,154,945.30	5,289,776.95	12,444,722.25	7,717,194.07	5,440,164.50	13,157,358.57	5.7%
6) Capital Outlay		6000-6999	288,923.00	136,308.00	425,231.00	55,271.00	21,990.00	77,261.00	-81.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,232,084.00	2,930,000.00	4,162,084.00	1,409,085.00	2,730,000.00	4,139,085.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(101,452.00)	51,452.00	(50,000.00)	(82,100.00)	39,100.00	(43,000.00)	-14.0%
9) TOTAL, EXPENDITURES			65,934,289.68	27,564,179.42	93,498,469.10	67,345,817.07	29,028,941.00	96,374,758.07	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,023,540.52	(14,151,964.78)	871,575.74	15,054,958.93	(15,385,268.53)	(330,309.60)	-137.9%
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	1,818,797.00	0.00	1,818,797.00	500,000.00	0.00	500,000.00	-72.5%
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	(14,190,868.15)	14,190,868.15	0.00	(15,479,390.00)	15,479,390.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,009,865.15)	14,190,868.15	(1,818,797.00)	(15,979,390.00)	15,479,390.00	(500,000.00)	-72.5%

			Expenditures by Object			2019-20 Budget			
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	2018-19 Estimated Actuals			2019-20 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		48,696.46	48,696.46		46,355.00	46,355.00	-4.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		201,561.00	201,561.00		158,450.00	158,450.00	-21.4%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		102,024.00	102,024.00		102,024.00	102,024.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,582,079.81	2,582,079.81	0.00	2,529,599.00	2,529,599.00	-2.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8310		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	1,887,814.00	0.00	1,887,814.00	485,300.00	0.00	485,300.00	-74.3%
Lottery - Unrestricted and Instructional Materials		8560	1,207,158.00	300,000.00	1,507,158.00	1,207,158.00	300,000.00	1,507,158.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,068,324.38	1,068,324.38		1,069,000.00	1,069,000.00	0.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		15,000.00	15,000.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,440.00	4,456,237.08	4,472,677.08	16,440.00	4,314,422.47	4,330,862.47	-3.2%
TOTAL, OTHER STATE REVENUE			3,111,412.00	5,839,561.46	8,950,973.46	1,708,898.00	5,683,422.47	7,392,320.47	-17.4%

			Expenditures by Object			2019-20 Budget			% Diff Column C & F
			2018-19 Estimated Actuals					Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,425,408.99	5,726,372.50	32,151,781.49	28,059,469.99	6,217,928.00	34,277,397.99	6.5%
Certificated Pupil Support Salaries		1200	2,038,147.00	632,021.40	2,670,168.40	2,224,617.00	591,414.00	2,816,031.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,000,977.00	365,475.00	3,366,452.00	3,080,337.00	378,493.00	3,458,830.00	2.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			31,464,532.99	6,743,868.90	38,208,401.89	33,364,423.99	7,187,835.00	40,552,258.99	6.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	397,931.00	2,188,384.20	2,586,315.20	398,792.00	2,417,378.00	2,816,170.00	8.9%
Classified Support Salaries		2200	1,921,591.00	447,177.00	2,368,768.00	1,971,506.00	517,070.00	2,488,576.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	349,490.00	104,490.00	453,980.00	358,308.00	106,218.00	464,526.00	2.3%
Clerical, Technical and Office Salaries		2400	3,583,299.00	160,930.00	3,744,229.00	3,847,749.00	141,796.00	3,989,545.00	6.6%
Other Classified Salaries		2900	874,504.36	426,830.00	1,301,334.36	888,552.36	437,034.00	1,325,586.36	1.9%
TOTAL, CLASSIFIED SALARIES			7,126,815.36	3,327,811.20	10,454,626.56	7,464,907.36	3,619,496.00	11,084,403.36	6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,921,528.44	4,336,442.97	9,257,971.41	5,384,243.89	4,711,044.00	10,095,287.89	9.0%
PERS		3201-3202	1,241,523.56	654,337.18	1,895,860.74	1,470,899.56	809,381.00	2,280,280.56	20.3%
OASDI/Medicare/Alternative		3301-3302	985,021.00	375,469.16	1,370,490.16	1,000,563.00	384,019.00	1,384,582.00	1.0%
Health and Welfare Benefits		3401-3402	6,738,388.00	2,006,816.98	8,745,004.98	6,928,164.00	2,317,211.00	9,245,375.00	5.7%
Unemployment Insurance		3501-3502	20,806.00	5,011.89	25,817.89	19,531.00	5,113.00	24,644.00	-4.5%
Workers' Compensation		3601-3602	1,006,543.00	261,793.06	1,268,336.06	932,922.00	248,211.00	1,181,133.00	-6.9%
OPEB, Allocated		3701-3702	27,627.00	0.00	27,627.00	30,025.00	0.00	30,025.00	8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	149,903.00	71,356.92	221,259.92	152,350.00	71,348.00	223,698.00	1.1%
TOTAL, EMPLOYEE BENEFITS			15,101,340.00	7,711,028.16	22,812,368.16	15,918,698.45	8,546,327.00	24,465,025.45	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,526,284.00	350,189.50	1,876,473.50	100,000.00	471,417.00	571,417.00	-69.5%
Books and Other Reference Materials		4200	21,264.84	0.00	21,264.84	20,749.88	0.00	20,749.88	-2.4%
Materials and Supplies		4300	1,138,349.47	718,867.78	1,857,217.25	1,085,002.32	754,872.50	1,839,874.82	-0.9%
Noncapitalized Equipment		4400	981,202.72	304,876.93	1,286,079.65	292,585.00	217,739.00	510,324.00	-60.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,667,101.03	1,373,934.21	5,041,035.24	1,498,337.20	1,444,028.50	2,942,365.70	-41.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	495,000.00	495,000.00	0.00	450,731.00	450,731.00	-8.9%
Travel and Conferences		5200	150,783.21	67,013.60	217,796.81	148,121.45	124,053.00	272,174.45	25.0%
Dues and Memberships		5300	64,004.00	1,372.50	65,376.50	64,004.00	1,297.50	65,301.50	-0.1%
Insurance		5400 - 5450	702,174.00	0.00	702,174.00	783,947.00	0.00	783,947.00	8.8%
Operations and Housekeeping Services		5500	2,075,811.00	0.00	2,075,811.00	2,338,900.00	0.00	2,338,900.00	12.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	383,519.00	64,450.00	447,969.00	381,455.00	69,413.00	450,868.00	0.6%
Transfers of Direct Costs		5710	(2,150.00)	2,150.00	0.00	(2,150.00)	2,150.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,205.00)	13,200.00	9,995.00	(3,205.00)	13,200.00	9,995.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,522,689.59	4,641,750.85	8,164,440.44	3,763,791.62	4,774,420.00	8,538,211.62	4.6%
Communications		5900	261,319.50	4,840.00	266,159.50	262,330.00	4,900.00	267,230.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,154,945.30	5,289,776.95	12,444,722.25	7,717,194.07	5,440,164.50	13,157,358.57	5.7%

			Expenditures by Object						
			2018-19 Estimated Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	1,500,000.00	0.00	1,500,000.00	500,000.00	0.00	500,000.00	-66.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	318,797.00	0.00	318,797.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,818,797.00	0.00	1,818,797.00	500,000.00	0.00	500,000.00	-72.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	(14,190,868.15)	14,190,868.15	0.00	(15,479,390.00)	15,479,390.00	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			(14,190,868.15)	14,190,868.15	0.00	(15,479,390.00)	15,479,390.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,009,665.15)	14,190,868.15	(1,818,797.00)	(15,979,390.00)	15,479,390.00	(500,000.00)	-72.5%

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 19, 2019

For additional information on this certification, please contact:

Name: Liz Robbins

Title: CBO

Telephone: 925-634-2166 x2030

E-mail: robbinsl@luhsd.net

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	14,172,074.90	14,288,570.44	10,555,065.99	7,071,561.54				
B. RECEIPTS										
LCFF/Revenue Limit Sources		8010-8019	6,450,000.00	2,850,000.00	2,850,000.00	6,450,000.00			45,998,426.00	45,998,426.00
Principal Apportionment		8020-8079	100,000.00		250,000.00				34,758,593.00	34,758,593.00
Property Taxes		8080-8099							944,488.00	944,488.00
Miscellaneous Funds		8100-8299	300,000.00	150,000.00	100,000.00	1,274,599.00			2,529,599.00	2,529,599.00
Federal Revenue		8300-8599	600,000.00	650,000.00	500,000.00	2,742,320.47			7,392,320.47	7,392,320.47
Other State Revenue		8600-8799	350,000.00	300,000.00	500,000.00	521,022.00			4,421,022.00	4,421,022.00
Other Local Revenue		8910-8929								0.00
Interfund Transfers In		8930-8979								0.00
All Other Financing Sources			7,800,000.00	3,950,000.00	4,200,000.00	10,987,941.47	0.00	0.00	96,044,448.47	96,044,448.47
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	3,379,354.92	3,379,354.91	3,379,354.91	3,379,354.91			40,552,258.99	40,552,258.99
Classified Salaries		2000-2999	923,700.28	923,700.28	923,700.28	923,700.28			11,084,403.36	11,084,403.36
Employee Benefits		3000-3999	2,038,752.12	2,038,752.12	2,038,752.12	2,038,752.12			24,465,025.45	24,465,025.45
Books and Supplies		4000-4999	245,197.14	245,197.14	245,197.14	245,197.14			2,942,365.70	2,942,365.70
Services		5000-5999	1,096,500.00	1,096,500.00	1,096,500.00	1,096,500.00			13,157,358.57	13,157,358.57
Capital Outlay		6000-6599							77,261.00	77,261.00
Other Outgo		7000-7499							4,096,085.00	4,096,085.00
Interfund Transfers Out		7600-7629							500,000.00	500,000.00
All Other Financing Uses		7630-7699								0.00
TOTAL DISBURSEMENTS			7,683,504.46	7,683,504.45	7,683,504.45	7,682,863.05	0.00	0.00	96,874,758.07	96,874,758.07
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199							0.00	0.00
Accounts Receivable		9200-9299							0.00	0.00
Due From Other Funds		9310							0.00	0.00
Stores		9320							0.00	0.00
Prepaid Expenditures		9330							0.00	0.00
Other Current Assets		9340							0.00	0.00
Deferred Outflows of Resources		9490							0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599							0.00	0.00
Due To Other Funds		9610							0.00	0.00
Current Loans		9640							0.00	0.00
Unearned Revenues		9650							0.00	0.00
Deferred Inflows of Resources		9690							0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing		9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			116,495.54	(3,733,504.45)	(3,483,504.45)	3,305,078.42	0.00	0.00	(830,309.60)	(830,309.60)
F. ENDING CASH (A + E)			14,288,570.44	10,555,065.99	7,071,561.54	10,376,639.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									10,376,639.96	

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,344,171.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	236,965.47
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,652,636.47
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	35,701.69
9. Carry-Forward Adjustment (Part IV, Line F)	3,688,338.16
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	57,187,976.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,255,570.63
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,072,028.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	613,504.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	79,408.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,605,029.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,673,305.02
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,499,672.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	87,986,494.65
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.15%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	4.19%
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Approved indirect cost rate: 4.14%
Highest rate used in any program: 4.14%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	491,065.58	20,330.00	4.14%
01	3550	91,747.00	3,787.00	4.13%
01	4035	150,607.77	6,235.00	4.14%
01	4127	27,964.00	1,155.00	4.13%
01	4201	6,973.00	138.00	1.98%
01	4203	47,741.46	955.00	2.00%
01	6385	115,453.47	3,100.00	2.69%
01	7220	126,492.61	3,400.00	2.69%
01	7338	284,221.74	11,757.00	4.14%
01	7370	14,405.00	595.00	4.13%
11	6391	986,721.02	40,000.00	4.05%

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund		0.00		0.00		0.00
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	4,818,738.00		0.00		0.00
c. Unassigned/Unappropriated	9790	211,147.63		3,923,698.28		4,320,037.93
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)		5,029,885.63		3,923,698.28		4,320,037.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.19%		3.92%		4.27%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,865.53		7,895.53		7,925.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		96,874,758.07		100,206,401.35		101,157,319.35
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)		96,874,758.07		100,206,401.35		101,157,319.35
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,906,242.74		3,006,192.04		3,034,719.58
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,906,242.74		3,006,192.04		3,034,719.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,818,738.00		0.00		0.00
c. Unassigned/Unappropriated	9790	211,147.63		3,923,698.28		4,320,037.93
(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			0.00		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,029,885.63		3,923,698.28		4,320,037.93
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditures in B1d and B2d are increases in Staffing to account for increase student enrollment.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (U)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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 (2016-17)				
District Regular	8,330	8,199		
Charter School				
Total Enrollment	8,330	8,199	1.6%	Not Met
Second Prior Year (2017-18)				
District Regular	8,250	8,219		
Charter School				
Total Enrollment	8,250	8,219	0.4%	Met
First Prior Year (2018-19)				
District Regular	8,249	8,320		
Charter School				
Total Enrollment	8,249	8,320	N/A	Met
Budget Year (2019-20)				
District Regular	8,355			
Charter School				
Total Enrollment	8,355			

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)

The District ADA projection was higher than actual and outside the average enrollment growth for the last 15 plus years.

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

Explanation:
(required if NOT met)

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 cost-of-living adjustment (COLA) 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 COLA and its economic recovery target payment, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,882.54	7,912.79	7,942.79	7,972.79
b. Prior Year ADA (Funded)		7,882.54	7,912.79	7,942.79
c. Difference (Step 1a minus Step 1b)		30.25	30.00	30.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.38%	0.38%	0.38%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		77,932,715.00	80,757,019.00	83,405,489.00
b1. COLA percentage		3.70%	3.26%	3.00%
b2. COLA amount (proxy for purposes of this criterion)		2,883,510.46	2,632,678.82	2,502,164.67
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		2,883,510.46	2,632,678.82	2,502,164.67
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.70%	3.26%	3.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		4.08%	3.64%	3.38%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.08% to 5.08%	2.64% to 4.64%	2.38% to 4.38%

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 (2016-17)	49,740,275.40	60,010,266.21	82.9%
Second Prior Year (2017-18)	51,812,675.26	62,123,505.27	83.4%
First Prior Year (2018-19)	53,692,688.35	65,934,289.68	81.4%
	Historical Average Ratio:		82.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	79.6% to 85.6%	79.6% to 85.6%	79.6% to 85.6%

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 (2019-20)	56,748,029.80	67,345,817.07	84.3%	Met
1st Subsequent Year (2020-21)	59,298,312.35	70,187,310.35	84.5%	Met
2nd Subsequent Year (2021-22)	59,230,118.35	71,159,072.35	83.2%	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)

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

First Prior Year (2018-19)
Budget Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

	12,444,722.25		
	13,157,358.57	5.73%	No
	13,583,836.00	3.24%	No
	14,067,218.00	3.56%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	15,523,677.84		
Budget Year (2019-20)	14,342,941.47	-7.61%	Not Met
1st Subsequent Year (2020-21)	13,946,017.00	-2.77%	Met
2nd Subsequent Year (2021-22)	14,170,757.00	1.61%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	17,485,757.49		
Budget Year (2019-20)	16,099,724.27	-7.93%	Not Met
1st Subsequent Year (2020-21)	16,619,181.00	3.23%	Met
2nd Subsequent Year (2021-22)	17,936,947.00	7.93%	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)

Decrease due to deferred revenue.

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

Revenue decrease is due to one time revenue not rec'd after 2018-19 as well as a reduction in CTEIG funding expected for 2020-21

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

Increase in SELPA AB602 funding expected in 2019-20

- 1b. **STANDARD NOT MET** - Projected total operating expenditures 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Decrease due to one time text book adoption as well as spending of one time funds on technology. The Districts is planning to adopt Science books in 2021-22

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	4,674,923.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,670,853.08	5,451,344.33	599,393.70
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,670,853.08	5,451,344.33	5,274,316.70
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	85,064,625.13	89,142,471.23	95,317,266.10
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)	85,064,625.13	89,142,471.23	95,317,266.10
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.7%	6.1%	5.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.2%	2.0%	1.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	1,055,987.78	61,010,266.21	N/A	Met
Second Prior Year (2017-18)	(1,561,380.75)	63,710,694.27	2.5%	Not Met
First Prior Year (2018-19)	(986,124.63)	67,753,086.68	1.5%	Met
Budget Year (2019-20) (Information only)	(924,431.07)	67,845,817.07		

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)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$69,000 (greater of)	0 to 300
4% or \$69,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,866	7,896	7,926
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	96,874,758.07	100,206,401.35	101,657,319.35
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)	96,874,758.07	100,206,401.35	101,657,319.35
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,906,242.74	3,006,192.04	3,049,719.58
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,906,242.74	3,006,192.04	3,049,719.58

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:

Technology upgrade expenditures in addition to COP's previously paid from Fund 35.

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:

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

Explanation:
(required if NOT met)

The district used one time monies to contribute to Fund 17 for future technology purchases. Given the financial situation, the contribution amounts will decrease.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

The district is adding portables at LHS and HHS for a total increase annual cost of \$28,320.

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)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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:

--

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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.):

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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:			

--

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

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.):

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 approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 19, 2019

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, Section 3: Actions, Services and Expenditures?

Yes

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	156,396.00	166,339.00	6.4%
3) Other State Revenue		8300-8599	1,120,352.02	1,135,166.00	1.3%
4) Other Local Revenue		8600-8799	363,006.65	373,047.00	2.8%
5) TOTAL REVENUES			1,639,754.67	1,674,552.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	600,136.77	620,060.00	3.3%
2) Classified Salaries		2000-2999	337,022.00	347,237.00	3.0%
3) Employee Benefits		3000-3999	398,192.63	403,820.00	1.4%
4) Books and Supplies		4000-4999	159,208.24	132,765.00	-16.6%
5) Services and Other Operating Expenditures		5000-5999	178,745.38	170,275.00	-4.7%
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	50,000.00	43,000.00	-14.0%
9) TOTAL EXPENDITURES			1,723,305.02	1,717,157.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,550.35)	(42,605.00)	-49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,600.00	3,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	107,100.00	92,000.00	-14.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	246,306.65	271,447.00	10.2%
Tuition		8710	6,000.00	6,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			363,006.65	373,047.00	2.8%
TOTAL, REVENUES			1,639,754.67	1,674,552.00	2.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,407.38	8,937.00	-38.0%
Dues and Memberships		5300	400.00	400.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,700.00	43,200.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,500.00	3,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,640.00	5,640.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,800.00	90,300.00	-2.7%
Communications		5900	18,298.00	18,298.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,745.38	170,275.00	-4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(232,272.00)	(171,972.00)	-26.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	641,847.11	409,575.11	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			641,847.11	409,575.11	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			641,847.11	409,575.11	-36.2%
2) Ending Balance, June 30 (E + F1e)			409,575.11	237,603.11	-42.0%
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	409,575.11	237,603.11	-42.0%
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%

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	675,000.00	775,000.00	14.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			675,000.00	775,000.00	14.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	49,000.00	49,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,000.00	49,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	567,493.00	567,493.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	907.00	907.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			568,400.00	568,400.00	0.0%
TOTAL, REVENUES			1,292,400.00	1,392,400.00	7.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,438.00	1,389.00	-59.6%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,100.00	12,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	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	48,000.00	43,000.00	-10.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,688.00	62,639.00	-10.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	25,000.00	50,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	50,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,524,672.00	1,564,372.00	2.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,108,847.00	1,108,847.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	96,846.00	10,667.00	-89.0%
5) TOTAL, REVENUES			1,205,693.00	1,119,514.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	503,060.00	503,060.00	0.0%
6) Capital Outlay		6000-6999	1,624,012.00	616,454.00	-62.0%
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			2,127,072.00	1,119,514.00	-47.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(921,379.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	307,368.00	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			307,368.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	307,368.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			307,368.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			307,368.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500,000.00	500,000.00	-66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,500,000.00	3,000,000.00	100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,500,000.00	3,000,000.00	100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,500,000.00	3,000,000.00	100.0%
2) Ending Balance, June 30 (E + F1e)			3,000,000.00	3,500,000.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,000,000.00	3,500,000.00	16.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	723,693.44	1,000,000.00	38.2%
5) TOTAL, REVENUES			723,693.44	1,000,000.00	38.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,807.00	128,000.00	360.3%
5) Services and Other Operating Expenditures		5000-5999	3,041,942.44	1,731,200.00	-43.1%
6) Capital Outlay		6000-6999	17,859,529.90	38,383,740.00	114.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,929,279.34	40,242,940.00	92.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,205,585.90)	(39,242,940.00)	94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	27,807.00	128,000.00	360.3%
TOTAL, BOOKS AND SUPPLIES			27,807.00	128,000.00	360.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	113,674.00	250,000.00	119.9%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,516,694.00	1,400,000.00	-7.7%
5) TOTAL, REVENUES			1,516,694.00	1,400,000.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	120,000.00	New
5) Services and Other Operating Expenditures		5000-5999	670,632.00	617,657.00	-7.9%
6) Capital Outlay		6000-6999	3,259,081.00	3,076,997.00	-5.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	385,346.00	385,346.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,315,059.00	4,200,000.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,798,365.00)	(2,800,000.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,429.00	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			11,429.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	120,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	120,000.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	11,429.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,429.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,429.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(178,624.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,624.61	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,624.61	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,624.61	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	178,624.61	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			178,624.61	0.00	-100.0%
TOTAL, EXPENDITURES			178,624.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,785.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,187.58	9,972.58	739.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187.58	9,972.58	739.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,187.58	9,972.58	739.7%
2) Ending Balance, June 30 (E + F1e)			9,972.58	9,972.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	9,972.58	9,972.58	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,785.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,785.00	0.00	-100.0%
TOTAL, REVENUES			8,785.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,278.60	103,278.60	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,730,202.77	9,833,481.37	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,730,202.77	9,833,481.37	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,730,202.77	9,833,481.37	1.1%
2) Ending Balance, June 30 (E + F1e)			9,833,481.37	9,936,759.97	1.1%
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	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	9,833,481.37	9,936,759.97	1.1%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	103,278.60	103,278.60	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,278.60	103,278.60	0.0%
TOTAL, REVENUES			103,278.60	103,278.60	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(0.73)	(0.73)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.73)	(0.73)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(0.73)	(0.73)	0.0%
2) Ending Net Position, June 30 (E + F1e)			(0.73)	(0.73)	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(0.73)	(0.73)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,242,613.00	1,259,533.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	196,420.00	203,436.00	3.6%
Clerical, Technical and Office Salaries		2400	180,696.00	193,173.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,619,729.00	1,656,142.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	272,095.00	315,936.00	16.1%
OASDI/Medicare/Alternative		3301-3302	122,723.00	115,403.00	-6.0%
Health and Welfare Benefits		3401-3402	333,204.00	384,311.00	15.3%
Unemployment Insurance		3501-3502	803.00	751.00	-6.5%
Workers' Compensation		3601-3602	84,104.00	78,338.00	-6.9%
OPEB, Allocated		3701-3702	3,000.00	3,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,273.00	17,325.00	-5.2%
TOTAL, EMPLOYEE BENEFITS			834,202.00	915,064.00	9.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	488,095.00	481,490.00	-1.4%
Noncapitalized Equipment		4400	2,400.00	1,200.00	-50.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			490,495.00	482,690.00	-1.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(67,631.74)	0.79	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,877.78	2,246.04	-96.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,877.78	2,246.04	-96.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,877.78	2,246.04	-96.8%
2) Ending Net Position, June 30 (E + F1e)			2,246.04	2,246.83	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,246.04	2,246.83	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

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July 1 Budget
2019-20 Budget
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2019-20 Budget
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

IMPORT CHECKS

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

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 73). 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 73. 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 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. 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

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July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). 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 73. 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 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. 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