

Liberty Union High School District

District Budget 2021-2022



Budget Public Hearing - June 9, 2021
Final Budget Adoption - June 16, 2021

Liberty Union High School District

District Budget 2021-2022

Board of Trustees

Pauline Allred - 2022
Board President

Erick Stonebarger – 2022
Board Clerk

Roy Ghiggeri - 2022
Board Member

Dr. Tamela H. Hawley – 2024
Board Member

Yolanda Mendrek - 2024
Board Member

District Staff

Eric Volta,
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Chief Business Officer

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Janell Largent
Fiscal Coordinator

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Liberty Union High School District

District Budget

2021-2022

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Official District Budget 2021-22

LUHSD Budget – All Funds

California law requires that local education agencies take certain prescribed actions in the adoption of the annual operating budget. Aside from assuring that governing boards will review the Adoption Budget in an orderly fashion, the statutes are intended to afford the community an opportunity to review and comment on the spending plan of the school district. The District utilizes ten separate funds within the District's adopted budget, with the general fund being the primary fund of the District.

Fund	Description
01	General
11	Adult Education
13	Cafeteria Special Reserve
14	Deferred Maintenance
17	Special Reserve Non – Capital Projects
21	Building Fund (Bond Fund)
25	Capital Facilities Fund (Developer Fees)
40	Special Reserve – Capital Outlay
63	Transportation Consortium
73	Foundation Private Purpose Fund

2021-22 LUHSD ORIGINAL BUDGET

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Definition of Funds

General Fund (01)

The General Fund is the primary operating fund for the District. It is used to account for the ordinary operations of the District.

Adult Education (11)

The Adult Education Fund accounts for the Adult Education Block Grant (AEBG), Federal Grants and Local Fee Based Program. The fund is being maintained on a break-even basis.

Cafeteria Special Reserve Fund (13)

The Cafeteria Special Reserve Fund is used to account separately for Federal, State, and Local revenue to operate the food services program of the District.

Deferred Maintenance Fund (14)

This fund was eliminated by the Local Control Funding Formula. The Governing Board adopted Resolution to maintain the fund to provide major repairs.

Special Reserve Fund (17)

The Special Reserve Fund are funds that have been committed by the Board for Technology purposes.

Building Fund (21)

The Building Fund exists primarily to account separately for proceeds from the sale of bonds.

Capital Facilities Fund (25)

The Capital Facilities Fund accounts for revenue from Developer Fees & local redevelopment agencies.

Special Reserve for Capital Outlay Fund (40)

The Special Reserve for Capital Outlay Fund is used for Capital projects outside of Building Fund.

Other Enterprise Fund –Transportation (63)

The Other Enterprise Fund is used to track our revenues and expenditures for Transportation Consortium with the surrounding K-8 districts.

Foundation Private Purpose Trust Fund (73)

The Foundation Private Purpose Trust Fund is used to account separately for gifts or bequests per *Education Code* Section 41031 that benefit students.

2021-22 LUHSD ORIGINAL BUDGET

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2021-22 General Fund Budget Assumptions

The budget is based on the latest known revenue and expenditure data available prior to budget adoption. The Adopted Budget will be an evolving document that will change, with Governing Board approval, over the course of the fiscal year based on the final State budget, and revised revenues and expenditures. The 2021-2022 budget assumptions are based on the following:

REVENUES	2020-21	2021-22	EXPENDITURES	2020-21	2021-22
Enrollment LUHSD and NPS	8,222	8,162	Salary and Fringe Costs		
Enrollment COE Special Education	56	47	-Salary and Benefit	3.50%	6.56%
Enrollment Total	8,278	8,209	-Increases (includes 1 time)		
Average Daily Attendance (ADA) (actual/estimated)	7,903.88	7,896.20	-Cal STRS	16.15%	16.92%
Average Daily Attendance (ADA) Funded	7,903.88	7,896.20	-Cal PERS	20.70%	22.91%
add ADA based on hold harmless			-Unemployment	0.05%	1.23%
			-Workers Compensation	2.1162%	2.2751%
			-Step/Column increases	2.72%	2.45%
Local Control Funding Formula (LCFF)			Health & Welfare		
-LCFF Base & Grade Span	\$ 9,615	\$ 10,100	Single Party Cap	\$ 1,025	\$ 1,025
-LCFF Supplemental	\$ 588	\$ 612	Employee plus 1 Cap	\$ 1,385	\$ 1,405
-LCFF Funding Per ADA	\$ 10,203	\$ 10,712	2 or More (Family) Cap	\$ 1,715	\$ 1,750
			District Married Couples	\$ 2,100	\$ 2,127
			Cash-in-Lieu-Certificate	\$185/\$200	\$185/\$200

2021-22 LUHSD ORIGINAL BUDGET

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2021-22 General Fund Budget Assumptions continued

•FTE

- 11.0 Certificated
- 12.32 Para Professionals
- 1.0 Nurse
- 1.0 Psychologist
- 1.0 Homeless and Foster Youth Liaison
- 1.0 M&O/Tech

•One time Funds

- Extended Learning Opportunity (ELO)
- In Person Instruction
- ESSER II & III

•Negotiated Settlement

- Salary Increases 4.5%
- Medical Benefit cap increase up to 0.56%
- 1 certificated work day plus extra 5 minutes per day
- Other classified settlement agreements TBD

2021-22 LUHSD ORIGINAL BUDGET

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LCFF/LCAP Base (Core) vs Supplemental

•Base (Core) Grant

- Generated by all students and can be spent to benefit all students

•Supplemental Grant

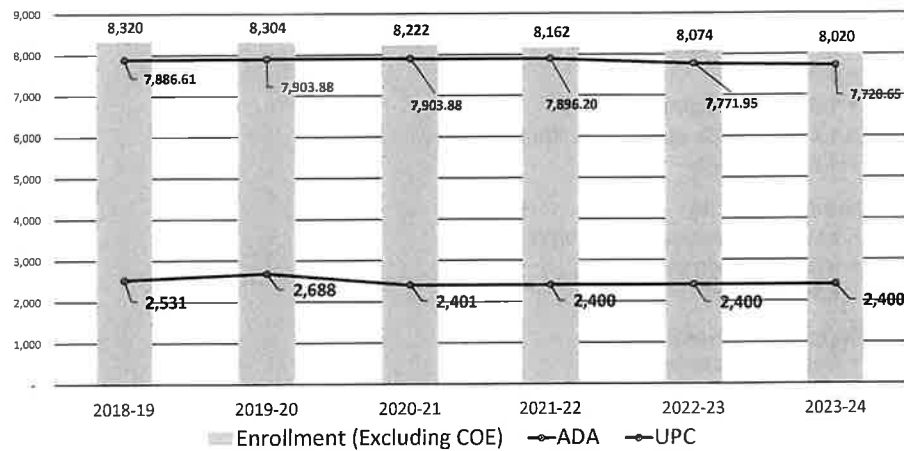
- Generated by unduplicated number of English Learners, students from poverty and students in foster care and homeless
- Intended to provide additional resources primarily for the benefit of the students that generate them
- LUHSD % of participation is 30.41%, this is a decrease of 0.32% from 20-21
- Supplemental total budget for 2021-22 \$4,829,843*

*Budgeted in general fund resource 0787

2021-22 LUHSD ORIGINAL BUDGET

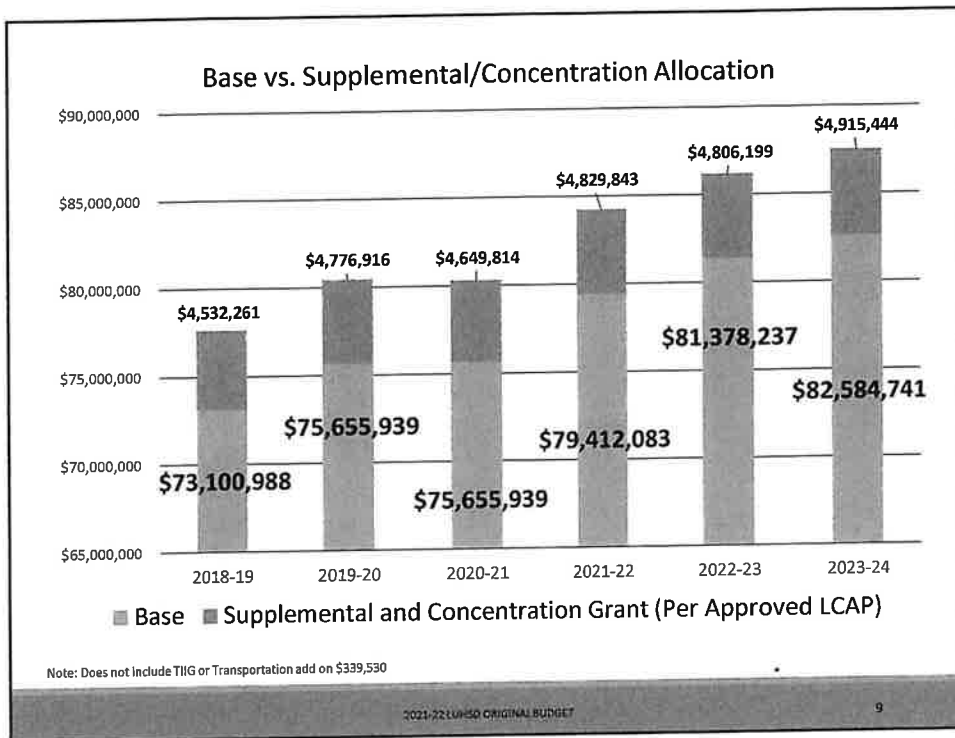
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Enrollment, ADA & UPC



2021-22 LUHSD ORIGINAL BUDGET

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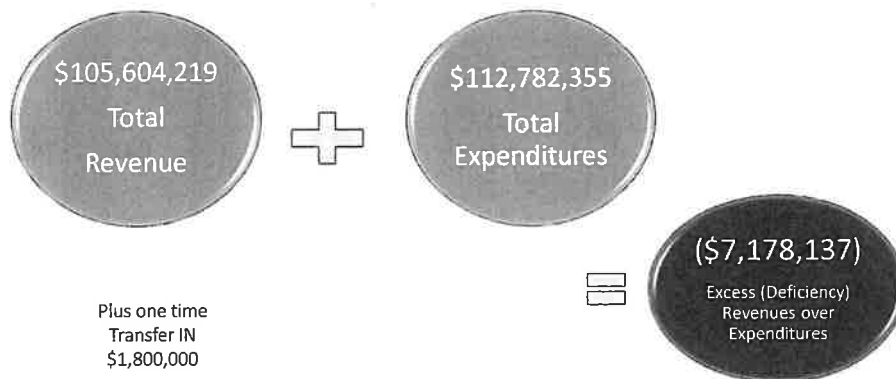


2021-22 Proposed Budget

Revenue	• LCFF	\$85,751,802
	• Federal	\$4,573,144
	• Other State	\$10,766,740
	• Other Local	\$ 4,512,533
	• TOTAL	\$105,604,219
Expenditures	• Certificated Salaries	\$46,168,733
	• Classified Salaries	\$12,704,459
	• Employee Benefits	\$28,464,339
	• Books and Supplies	\$ 6,588,790
	• Services and Other Operating	\$14,008,557
	• Capital Outlay and Other Outgo	\$ 4,939,477
	• Direct/Indirect Costs	\$ (92,000)
	• TOTAL	\$112,782,355

2021-22 LUHSO ORIGINAL BUDGET

2021-22 Total Revenue and Expenditures



2021-22 LUHSD ORIGINAL BUDGET

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2021-22 Proposed Budget

	2020-21 Estimated Actuals	2021-22 Original Budget	Difference
<u>Revenue</u>			
Local Control Funding Revenue includes EPA	\$81,662,176	\$85,751,802	\$4,089,626
Federal Revenues	7,636,182	4,573,144	(\$3,063,038)
Other State Revenues	16,696,235	10,766,740	(\$5,929,495)
Other Local Revenues	4,182,484	4,512,533	\$330,049
TOTAL REVENUES	\$110,177,078	\$105,604,218	(\$4,572,859)
<u>EXPENDITURES</u>			
Certificated Salaries	\$40,318,603	\$46,168,733	\$5,850,131
Classified Salaries	10,767,599	12,704,459	\$1,936,860
Employee Benefits	24,418,362	28,464,339	\$4,045,977
Books and Supplies	5,852,635	6,588,790	\$736,155
Services & Other Operating Expenses	13,837,704	14,008,557	\$170,853
Capital Outlay	186,611	800,392	\$613,781
Other Outgo	4,139,085	4,139,085	\$0
Direct Support/Indirect Costs	(102,000)	(92,000)	\$10,000
TOTAL EXPENDITURES	\$99,418,598	\$112,782,355	\$13,363,757

2021-22 LUHSD ORIGINAL BUDGET

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Notes to 2021-22 Budget Comparison to 2020-21 Estimated Actuals

Revenue Decrease (\$8.992M)

ESSER I, Learning Loss Mitigation, Emergency Relief

Revenue Increases \$4.420M

LCFF COLA 5.08%, Special Education

Expenditure Increases \$13.363M

Salary increase all employees 4.5% & Step/Column

STRS, PERS, Health Benefits, Workers Comp, Unemployment

Special Education Para's, Nurse and Psychologist

Increase Staffing for smaller class sizes

Foster Youth and Homeless Liaison, M&O Tech Position

Total **(\$4.572M)**
Decrease

Total
\$13.37M
Increase

**Change in Fund Balance
(\$17,936,613)**

2021-22 LUHSO ORIGINAL BUDGET

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2021-22 Budgeted Program Expenditures Learning Loss and Supports

Additional Certificated 13.50 FTE –
Lower class sizes 9th gr English and Math and
retake courses
Tutorial Support for English Learners (EL)

Summer Learning Loss; Special Education & EL
Supports for Social Emotional and Literacy
Assessments for Students

Additional days for Counselors
Additional minutes for Para Professionals*
Summer Institute Professional Development

Associate Marriage Family Therapists (MFT)
Psychologist and Interns
Nurse
Homeless and Foster Youth Liaison

Satellite & Virtual Tutoring
Free SAT study course
Zoom, Canvas, Hot Spots

2021-22 LUHSO ORIGINAL BUDGET

*must be negotiated

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**Summary
2021-22 Original Budget Comparison to
2020-21 Estimated Actuals**

	2020-21 Estimated Actuals	2021-22 Original Budget	Difference
TOTAL REVENUES	\$110,177,078	\$105,604,218	(\$4,572,859)
TOTAL EXPENDITURES	<u>99,418,598</u>	<u>112,782,355</u>	<u>\$13,363,757</u>
Increase (decrease) in Fund Balance	\$10,758,480	(\$7,178,137)	(\$17,936,617)
OTHER FINANCING SOURCES/USES			
Transfers In	250,000	0	\$ (250,000)
Transfers Out	<u>(450,000)</u>	<u>0</u>	<u>\$ 450,000</u>
TOTAL OTHER FINANCING SOURCE: \$	\$ (200,000)	\$ -	\$ 200,000
<u>Net Increase (decrease)</u> <u>in Fund Balance</u>	\$10,558,480	(\$7,178,137)	(\$17,736,617)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$15,001,707	\$25,560,187	\$ 10,558,480
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	<u>\$25,560,187</u>	<u>\$18,382,050</u>	<u>(\$7,178,137)</u>

2021-22 LUISO ORIGINAL BUDGET

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General Fund Unrestricted and Restricted

	Unrestricted	Restricted	TOTAL
REVENUES			
Local Control Funding			
Revenue Includes EPA	\$83,472,609	\$2,279,193	\$85,751,802
Federal Revenues	0	\$4,573,144	\$4,573,144
Other State Revenues	1,707,500	9,059,240	\$10,766,740
Other Local Revenues	<u>604,346</u>	<u>3,908,187</u>	<u>\$4,512,533</u>
TOTAL REVENUES	\$85,784,455	\$19,819,763	\$105,604,218
EXPENDITURES			
Certificated Salaries	\$35,585,568	\$10,583,165	\$46,168,733
Classified Salaries	7,695,105	5,009,354	\$12,704,459
Employee Benefits	17,300,207	11,164,132	\$28,464,339
Books and Supplies	1,278,066	5,310,724	\$6,588,790
Services & Other	7,769,523	6,239,034	\$14,008,557
Operating Expenses	60,271	740,121	\$800,392
Capital Outlay	1,409,085	2,730,000	\$4,139,085
Other Outgo	<u>(226,685)</u>	<u>134,685</u>	<u>(\$92,000)</u>
Direct Support/Indirect Costs	\$70,871,140	\$41,911,215	\$112,782,355
TOTAL EXPENDITURES	\$70,871,140	\$41,911,215	\$112,782,355
Balance	\$14,913,315	(\$22,091,451)	(\$7,178,136)
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	\$ -
Transfers Out-LLM to Fd 13	0	0	\$ -
Contributions to/From Restricted	\$ (16,616,416)	\$ 16,616,416	\$ -
TOTAL OTHER FINANCING SOURCE: \$	\$ (16,616,416)	\$ 16,616,416	\$ -
<u>NET INCREASE (DECREASE)</u>			
<u>IN FUND BALANCE</u>	(\$1,703,101)	(\$5,475,035)	(\$7,178,136)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$9,491,219	\$16,068,968	\$25,560,186
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	<u>\$7,788,117</u>	<u>\$10,593,933</u>	<u>\$18,382,050</u>

2021-22 LUISO ORIGINAL BUDGET

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Balances in Excess Minimum Reserves

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			2021-22 Budget	Reference
Form	Fund			Resource 0000-1999, Objects 9780/9789/9790
* 01	General Fund/County School Service Fund		\$18,382,050.00	Form 01
* 17	Special Reserve Fund for Other Than Capital Outlay Projects		\$2,921,213.97	Form 17
Total Assigned and Unassigned Ending Fund Balances			\$21,303,263.97	
District Standard Reserve Level			3%	Form 01CS Line 108-4 (enter % from line 8-4 of 01CS)
Less District Minimum Reserve for Economic Uncertainties			\$3,383,471.00	Form 01CS Line 108-7 (enter the \$ from line 7 of 01CS)
Remaining Balance to Substantiate Need			\$17,919,792.97	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			2020-21 Budget	Description of Need
Form	Fund			
* 01	General Fund/County School Service Fund		\$10,000.00	Revolving Cash
* 01	General Fund/County School Service Fund		\$10,553,933.00	Legally Restricted
* 01	General Fund/County School Service Fund		\$300,000.00	Locally Restricted Programs - Site Funds
* 01	General Fund/County School Service Fund		\$300,000.00	Reserved for LCAP Supplemental
* 01	General Fund/County School Service Fund		\$2,255,647.00	Board Fund Balance Policy requiring available reserves of at least 2% of total general fund expenditures
			\$1,538,999.00	Undesignated/Unappropriated
* 17	Special Reserve Fund for Other Than Capital Outlay Projects		\$2,921,213.97	
Total of Substantiated Needs			\$17,919,792.97	
Remaining Unsubstantiated Balance			\$0.00	Balance should be Zero

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

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Components of Ending Fund Balance – ESTIMATES 2021-22 Original Budget compared to Estimated Actuals 2020-21

2021-22 Original Budget ESTIMATED General Fund Components of Ending Fund Balance					Estimated Actuals 2020-21
Locally Restricted Programs	Resource	Total	% of Exp	% of EFB	Total
Revolving	0000	\$ 10,000			\$ 10,000
Locally Restricted -Site	0012/0017	\$ 300,000			\$ 300,000
Supplemental	0787	\$ 300,000			\$ 500,000
Total		\$ 610,000	0.60%	3.32%	\$ 810,000
Legally Restricted Programs					
Restricted Lottery	6300	\$ 400,000			\$ 709,922
Special Education	6500	\$ 600,035			\$ 378,910
Classified PD	7311	\$ -			\$ 34,001
In Person Instruction (IPI) Grant (one time)	7422	\$ 2,638,717			\$ 2,638,717
Extended Learning Opportunity (one time)	7425/7426	\$ -			\$ 5,636,978
Routine Repair & Maintenance	8150	\$ 580,161			\$ 192,439
CCCSIG Safety	9011	\$ 60,135			\$ 60,135
Risk Management Safety	9012	\$ 68,041			\$ 68,041
MAA Reimbursement	9014	\$ 412,880			\$ 260,522
Microsoft Voucher Reimb	9016	\$ 93,036			\$ 44,611
Mental Health	9018	\$ 547,303			\$ 547,303
CA FFA Grant	9019	\$ 19,000			\$ -
Vernon Noble Library Donation	9020	\$ 53,808			\$ 40,785
Redevelopment	9198	\$ 4,956,603			\$ 4,956,603
Other Restricted	9010	\$ 164,214			\$ -
Total		\$ 10,593,933	10.46%	57.63%	\$ 16,068,967
Required Reserve & Undesignated					
Economic Uncertainty & Board EUC	0000	\$ 5,639,118	5.57%	30.68%	\$ 4,970,930
Other Undesignated	0000	\$ 1,538,999	1.52%	8.37%	\$ 3,718,289
Total		\$ 7,178,117			\$ 8,689,219
Ending Balance June 30, 2021		\$ 18,382,050	18.15%	100.00%	\$ 25,560,186

2021-22 LUHSO ORIGINAL BUDGET

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Multi-Year Projection Assumptions

Local Control Funding Formula (LCFF)

-COLA - Estimated for Planning	0.00%	5.07%	2.48%	3.11%
-LCFF Base & Grade Span	\$ 9,615	\$ 10,100	\$ 10,349	\$ 10,670
-LCFF Supplemental	\$ 588	\$ 612	\$ 609	\$ 632
-LCFF Funding Per ADA	\$ 10,203	\$ 10,712	\$ 10,958	\$ 11,302

Salary and Fringe Costs

-Salary and Benefit Increases (includes 1 time)	3.50%	6.56%	TBD	TBD
-Cal STRS	16.15%	16.92%	19.10%	19.10%
-Cal PERS	20.70%	22.91%	26.10%	27.10%
-Unemployment	0.05%	1.23%	0.20%	0.20%
-Workers Compensation	2.1162%	2.2751%	2.2751%	2.2751%
-Step/Column increases		2.53%	2.72%	2.45%

Health & Welfare

Single Party Cap	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025
Employee plus 1 Cap	\$ 1,385	\$ 1,405	\$ 1,495	\$ 1,585
2 or More (Family) Cap	\$ 1,715	\$ 1,750	\$ 1,840	\$ 1,930
District Married Couples	\$ 2,100	\$ 2,127	\$ 2,207	\$ 2,287
Cash-in- Lieu	\$185/\$200	\$185/\$200	\$185/\$200	\$185/\$200

2021-22 LHSO ORIGINAL BUDGET

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Multi-Year Projection

2021-22 MYP Original Budget		2020-21 Estimated Actuals	2021-22 Original Budget	Year 1 2022-23	Year 2 2023-24
Object Code					
Revenues					
LCFF Revenue Sources	8010 - 8099	\$21,662,176	\$23,723,802	\$27,694,312	\$29,010,061
Federal Revenues	8100 - 8299	\$7,650,182	\$4,573,144	\$2,481,791	\$2,509,000
Other State Revenues	8300 - 8599	\$16,096,255	\$10,766,746	\$8,279,806	\$8,511,641
Other Local Revenues	8600 - 8799	\$4,162,484	\$4,512,523	\$4,512,523	\$4,512,523
Total Revenues		\$110,177,078	\$105,604,218	\$102,968,442	\$104,543,325
Expenditures					
Certificated Salaries	1000 - 1999	\$40,318,603	\$46,168,733	\$45,054,706	\$45,236,010
Classified Salaries	2000 - 2999	\$10,767,599	\$12,704,459	\$12,897,962	\$12,491,577
Employee Benefits	3000 - 3999	\$24,618,162	\$26,464,339	\$29,270,975	\$29,463,982
Books and Supplies	4000 - 4999	\$5,812,833	\$6,508,796	\$1,798,800	\$2,069,477
Services and Other Operating	5000 - 5999	\$13,037,704	\$14,008,537	\$13,976,238	\$14,074,426
Capital Outlay	6000 - 6900	\$126,611	\$800,192	\$164,233	\$184,233
Other Outlay	7000 - 7299	\$4,139,055	\$4,139,055	\$3,193,317	\$2,193,317
Direct Support/Indirect Cost	7300 - 7599	(\$102,000)	(\$102,000)	(\$166,000)	(\$166,000)
Total Expenditures		\$99,418,998	\$112,782,355	\$108,184,060	\$107,149,016
Excess (Deficiency) of Revenues Over Expenditures		\$10,758,080	(\$7,178,137)	(\$5,215,618)	(\$2,605,691)
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$250,000	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	(\$480,000)	\$0	\$0	\$0
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699	\$0	\$0	\$0	\$0
Total Other Financing Sources/Uses		(\$200,000)	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		\$10,558,080	(\$7,178,137)	(\$5,215,618)	(\$2,605,691)
Fund Balance					
Beginning Fund Balance	9791	\$15,001,707	\$25,560,156	\$18,302,050	\$15,166,432
Ending Fund Balance		\$25,560,156	\$18,382,019	\$13,086,432	\$12,560,741
% of FFB compared to Exp		25.71%	16.30%	12.17%	9.00%
Components of Ending Fund Balance					
Revolving Cash	9711	\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$15,068,968	\$10,595,938	\$6,000,000	\$4,600,000
Locally Restricted Programs & One-time	9790	\$300,000	\$300,000	\$300,000	\$300,000
Reserve for textbook adoptions	9790	\$0	\$0	\$0	\$0
Reserve for Supplemental	9790	\$500,000	\$300,000	\$300,000	\$300,000
Reserve for Economic Uncertainty 3%	9799	\$2,982,558	\$3,303,471	\$3,245,522	\$3,214,470
Board Reserve for Economic Uncertainty	9799	\$1,968,372	\$2,259,647	\$2,163,651	\$2,142,960
Undesignated/Unappropriated	9790	\$3,710,189	\$1,538,999	\$147,229	\$43,290
Negative Shortfall	9790	\$0	\$0	\$0	\$0
% of Undesignated compared to Exp		3.73%	1.36%	0.09%	0.14%
Fund 17 Balance			\$2,906,921	\$2,906,921	\$2,906,921

General Fund Summary

- **Based on the Governor's May Revise proposals**
 - With current assumptions LUHSD will be able to maintain state required reserves and fiscal solvency
 - Spending down large amounts of one-time Federal and State funds
- **Next Steps ~ Monitor state budget adoption**
 - Monitor enrollment
 - MYP Revenue and Expenditure projections
 - Includes increased staffing
 - Includes increased supply purchases as well as increased programs using one time funds
 - Assumes negotiated settlements
 - STRS & PERS increased employer contributions
 - Larger than normal ending fund balance due to spending of one-time funds over two years
- **Continue implementation of Measure U**

2021-22 LUHSD ORIGINAL BUDGET

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2021-22 Original Budget ~ All Other Funds

Other Funds

	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	\$702,295	\$438,606	\$961,724	\$2,911,214	\$46,819,228	\$3,383,278	\$9,155	\$2,904,525	\$0	\$45,884
REVENUES	\$1,901,296	\$1,107,007	\$1,108,847	\$10,000	\$500,000	\$2,000,000	\$0	\$0	\$3,661,958	\$0
EXPENDITURES	\$1,960,054	\$1,427,693	\$1,172,847	\$0	\$27,870,941	\$2,035,403	\$0	\$0	\$3,661,958	\$0
Excess (Deficiency) of Revenue over Expenditures	(\$58,758)	(\$320,686)	(\$64,000)	\$10,000	(\$27,370,941)	(\$35,403)	\$0	\$0	\$0	\$0
Transfer In/Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase/(Decrease) in Fund Balance	(\$58,758)	(\$320,686)	(\$64,000)	\$10,000	(\$27,370,941)	(\$35,403)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$643,537	\$117,920	\$897,724	\$2,921,214	\$19,448,287	\$3,347,875	\$9,155	\$2,904,525	\$0	\$45,884

2021-22 LUHSD ORIGINAL BUDGET

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Measure U Budget Summary by Project

Liberty High - Admin/Cafe	\$18,138,266
Liberty High - Admin/Cafe	\$18,138,266
Liberty High - Field Improvements	\$3,922,575
Liberty High - Field Improvements	\$3,922,575
Liberty High - Classrooms	\$17,320,000
Freedom High - Theater/Construction Technologies	\$27,444,073
Freedom High - Auxiliary Gym	\$8,782,464
Heritage High - Culinary Arts	\$3,979,193
Heritage High - Classrooms	\$13,470,000
All other - CM, Legal, Audit, Cal Financial	\$5,500,000
TOTAL estimates	\$119,521,431
Highlighted projects completed	

2021-22 LUHSO ORIGINAL BUDGET

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Capital Lease Payments – Outstanding Debt

	Fund 25 KNN	Fund 01 duo 932 La Paloma	Fund 01 duo 578 Cisco Technology Upgrade	Totals
<u>Asset Cost</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Amount Financed</u>	5,550,658	8,515,397	7,775,891	21,841,946
<u>Total Payments</u>				
2021/22	370,346	463,317	945,766	1,779,429
2022/23	370,346	463,317		833,663
2023/24	0	463,317		463,317
2024/25	0	463,317		463,317
2025/26	0	463,317		463,317
2026/27	0	463,317		463,317
2027/28	0	463,317		463,317
2028/29	0	463,317		463,317
2029/30	0	463,317		463,317
Pyr Pymts	4,809,966	4,345,539	6,830,125	15,985,629
Fut Pymts	740,692	4,169,856	945,766	5,856,314
Total	5,550,658	8,515,395	7,775,891	21,841,944
<u>Principal Payments</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Interest Payments</u>	1,550,658	2,495,397	718,463	4,764,518
Total Payments	5,550,658	8,515,397	7,775,891	21,841,946

2021-22 LUHSO ORIGINAL BUDGET

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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



QUESTIONS



Liberty Union High School District Narrative of the District Budget for 2021-22

- Introduction and the State Budget -

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

The Governor's May Revision budget proposal is reflective of a strong economic turnaround, projecting unprecedented funding for K-12 public education. The May Revision includes total funding of \$121.7 billion (\$70 billion for the General Fund and \$51.7 billion in other funds) for all K-12 education programs, the highest level of funding in California's history. This budget provides a super COLA and several one-time funding opportunities. The Local Control Funding Formula (LCFF) COLA for 2021-22 is projected at 1.70%, compounded with the deferred 2020-21 COLA of 2.31% which equates to a 4.05% COLA for two years. The May Revision also includes \$520 million Prop. 98 funding for additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a super COLA of 5.07%.

The Governor's May Revision also proposes paying off most of the K-12 cash deferrals as well as several one-time funding proposals. Special Education is projected to be funded with the compounded COLA of 4.05%. LCFF and Special Education funding are the only state funded programs to receive both the 2020-21 and 2021-22 COLA's.

The pandemic posed an unprecedented crisis for California's schools. As the science emerged and frequently evolved, school communities grappled with two monumental challenges: creating high-quality models of distance learning and managing the public health precautions necessary for safe re-openings for in-person instruction. The safe re-openings were further complicated by a surge of COVID-19 cases late in 2020 that caused heightened concerns. With recent scientific consensus regarding safety of in-person instruction and continued success in expanding vaccinations, school communities must prioritize the in person connections that best serve the academic, mental health, and social emotional well-being of students, families and staff. The May Revision assumes a return to in-person instruction for the 2021-22 school year and proposes to amend Education Code to existing independent study programs to allow LEA's to provide non-classroom based instruction.

A critical part to the budget process continues to be Local Control Accountability Plan (LCAP). Districts are required to adopt LCAP in conjunction with the annual budget. The LCAP is a district planning document that addresses the state's eight priorities. It also includes districts annual goals for all pupils in addition to outlining goals specifically for each subgroup of pupils in the districts unduplicated count. In 2021-22, the district budgeted \$4.8M in the general fund resource 0787 of LCFF supplemental funds to support actions to improve services above what is provided for all students that will serve the student groups.

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

- General Fund (Fund 01) -

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

Revenues -

Our major source of funding is the Local Control Funding Formula (LCFF). These unrestricted funds are comprised of state funds and local property tax revenues. The LCFF dollars are based on our total Average Daily Attendance (ADA) 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 socio-economically disadvantaged families, homeless and foster youth. The supplemental dollars are based on our unduplicated count percentage of 30.41%. **In 2021-22, our average net LCFF amount per ADA is \$10,712 which is an increase of \$509 per ADA.** This increase in per ADA is based on the projected COLA of 1.70%, compounded with the deferred 2020-21 COLA of 2.31% which equates to a 4.05% COLA for two years. The May Revision also includes \$520 million Prop. 98 funding for additional 1.0% increase to the LCFF base, which calculates the 2021-22 COLA to be 5.07%. This 5.07% increases LUHSD's LCFF revenue by **\$3.93M or 4.88%** for 2021-22 over prior year. The total supplemental funds are budgeted at **\$4.8M** for 2021-22. This amount is budgeted in the unrestricted resource 0787. These funds must be used to provide increased services for the unduplicated count pupils.

Our projected enrollment including our Non Public Schools and County Office of Education Special Education students for 2021-22 is expected to decrease by 69 to 8,209. Due to projected enrollment decline, our funded ADA projection is based on prior year of 7,896.20.

Federal revenue decreased by \$3,063,038 or -66.98%. This decrease is due to the reduction of one-time Coronavirus Relief Funds and ESSER Federal funds received in 2020-21. A large amount of the ESSER funds will be carried over to 2021-22 to safely open schools and sustain safe operations of schools and the impact of the coronavirus pandemic on our community.

Other State Revenue decreased by \$5,929,495 or -55.07%. This decrease is due to the reduction of one-time Learning Loss State funds received in 2020-21. Similar to the Federal one-time funds, a large amount of these state funds will be carried over to 2021-22 to safely open schools and sustain safe operations of schools and the impact of the coronavirus pandemic on our community.

Local Revenue increased by \$330,049 or 7.31%. The State increased districts allocation of Special Education base rates. Our district will receive an increased revenue of \$230K from our SELPA allocation. The budget also projects increases of facility rentals and donations.

Expenditures -

Certificated salaries are increased by \$5,850,131 or 12.67%. This is a result of increases of 13.0 FTE certificated staff to lower classes sizes for 9th grade English and math as well as offer retake/remediation and tutorial support sections. It also includes an additional Psychologist and Nurse to help address student needs. The increases for certificated step and column and a 4.5% negotiated salary increase for all certificated staff are also included.

Classified salaries are increased by \$1,936,860 or 15.25 %. This increase includes additional 12.32 FTE Paraprofessional positions for Special Education. In addition, step and column movement, an estimated 4.5% salary increase and a proposed MOU with CSEA including Paraprofessionals' work hours will increase by 30 minutes each day is included. Both salary increases and Paraprofessionals' work hours are still being negotiated between the District and CSEA.

Employee fringe benefits are increased by \$4,045,977 or 14.21%. The increases are a combination of the fringe benefits related to increased FTE for certificated and classified staffing, salary schedule increase as well as increases to the health benefit cap beginning December 2021. State's budget proposal also includes increases for employer STRS rate by 0.77% to 16.92% and an increase in PERS employer contribution of 2.21% to 22.91%. Increased workers compensation and unemployment rates are also included. The budget assumes health benefits at the employee plus one rate for all new positions.

Book and Supplies are increased by \$736,155 or 11.17%. Books and supplies expenditures changes are primarily due the one-time carryover funds available to address learning loss, transition back to in-person instruction, personal protective equipment as well as cleaning and school site upgrades for health and safety.

Services are increased by \$170,853 or 1.22%. The District spent a large amount of one-time funds in 2020-21 and will increase services slightly to ensure we address extending instructional learning time, accelerating progress to close learning gaps, integrated student supports, and additional academic supports.

Capital expenditures increased by \$613,781 or 76.69%. The District plans on using one-time-funds to address classroom ventilation and other school site upgrades to ensure health and safety.

Other Outgoing Expenditures decreased by \$10,000 or -10.87%. This decrease is due to a reduction in the indirect costs from one-time restricted funds.

Ending Balance -

Total revenue for 2021-22 is estimated to be \$105,604,218, which is a decrease of \$4.6M over prior year. Total expenditures are budgeted to increase by \$13.4M to \$112,782,355. This results in an overall large deficit of \$7.2M for 2021-22. The primary reason for the deficit is due to the large amount of one-time expenditures from the one-time revenue being carried over from prior year. We are beginning the year with a very large beginning fund balance due to one-time revenue received in 2020-21 but being spent on programs to address learning loss in 2021-22 in addition to less operational expenditures in prior year because of distance learning.

In compliance with Proposition 2, the ending fund balance is comprised of the following components:

\$10,000 (Revolving Cash)
\$10,593,933 (Legally Restricted)
\$3,383,471 (3.0% Reserve for Economic Uncertainty)
\$2,255,647 (2% Board Reserve for Economic Uncertainty)
\$ 300,000 (Locally Restricted - Sites/Other Programs)
\$ 300,000 (Reserved for LCAP Supplemental)
\$1,538,999 (Undesignated for unanticipated expenditures)

\$ 18,382,050 (Total 2021-22) Estimated Ending Balance)

Multi-Year Projection -

The multi-year projection (please see "multi-year projection" tab in budget binder) uses the 2021-22 General Fund Budget as a base and then projects out two subsequent years (2022-23 and 2023-24). The major assumptions and three-year projection are as follows:

2021-22 MYP Budget Assumptions	2020-21	2021-22	2022-23	2023-24
Enrollment LUHSD and NPS	8,222	8,162	8,074	8,020
Enrollment COE Special Education	56	47	47	47
Enrollment Total	8,278	8,209	8,121	8,067
Average Daily Attendance (ADA) (actual/estimated)	7,903.88	7,896.20	7,771.95	7,720.65
Average Daily Attendance (ADA) <i>Funded</i>	7,903.88	7,896.20	7,896.20	7,771.95
add'l ADA based on hold harmless	-	-	124.25	51.30
Local Control Funding Formula (LCFF)				
-COLA -Estimated for Planning	0.00%	5.07%	2.48%	3.11%
-LCFF Base & Grade Span	\$ 9,615	\$ 10,100	\$ 10,349	\$ 10,670
-LCFF Supplemental	\$ 588	\$ 612	\$ 609	\$ 632
-LCFF Funding Per ADA	\$ 10,203	\$ 10,712	\$ 10,958	\$ 11,302
Salary and Fringe Costs				
-Salary and Benefit Increases (includes 1 time)	3.50%	6.56%	TBD	TBD
-Cal STRS	16.15%	16.92%	19.10%	19.10%
-Cal PERS	20.70%	22.91%	26.10%	27.10%
-Unemployment	0.05%	1.23%	0.20%	0.20%
-Workers Compensation	2.1162%	2.2751%	2.2751%	2.2751%
-Step/Column		2.53%	2.72%	2.45%
Health & Welfare				
Single Party Cap	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025
Employee plus 1 Cap	\$ 1,385	\$ 1,405	\$ 1,495	\$ 1,585
2 or More (Family) Cap	\$ 1,715	\$ 1,750	\$ 1,840	\$ 1,930
District Married Couples	\$ 2,100	\$ 2,127	\$ 2,207	\$ 2,287
Cash-in- Lieu	\$185/\$200	\$185/\$200	\$185/\$200	\$185/\$200

The MYP uses School Services of California (SSC) Dart Board assumptions, includes a decline in enrollment, and uses the 2020-21 ADA of 7896.20 for 2021-22 and 2022-23, and decline of 124.25 for 2022-23. This District along with many others, have relied on SSC assumptions to prepare MYP's. The Dart Board assumes LCFF will have a COLA applied to base only of 2.48% for 21-22 and 3.11% for 22-23. The MYP includes onetime revenue to increase staffing and programs to address students' academic, social and emotional needs. Staff will continue to monitor the assumptions and keep the Board updated on them for future financial revenue MYP projections.

Based on the assumptions included in the 2021-22 budget and multi-year, we are projecting continued fiscal solvency for our district through 2023-24.

2021-22 MYP Original Budget	Object Code	2020-21 Estimated Actuals	2021-22 Original Budget	Year 1 2022-23	Year 2 2023-24
Revenues					
LCFF Revenue Sources	8010 - 8099	\$81,662,176	\$85,751,802	\$87,694,312	\$89,010,061
Federal Revenues	8100 - 8299	\$7,636,182	\$4,573,144	\$2,481,791	\$2,509,090
Other State Revenues	8300 - 8599	\$16,696,235	\$10,766,740	\$8,279,806	\$8,511,641
Other Local Revenues	8600 - 8799	\$4,182,484	\$4,512,533	\$4,512,533	\$4,512,533
Total Revenues		\$110,177,078	\$105,604,218	\$102,968,442	\$104,543,325
Expenditures					
Certificated Salaries	1000 - 1999	\$40,318,603	\$46,168,733	\$45,834,706	\$45,238,010
Classified Salaries	2000 - 2999	\$10,767,599	\$12,704,459	\$12,897,962	\$12,491,577
Employee Benefits	3000 - 3999	\$24,418,362	\$28,464,339	\$29,470,975	\$29,463,982
Books and Supplies	4000 - 4999	\$5,852,635	\$6,588,790	\$2,798,609	\$2,669,477
Services and Other Operating	5000 - 5999	\$13,837,704	\$14,008,557	\$13,970,258	\$14,074,420
Capital Outlay	6000 - 6900	\$186,611	\$800,392	\$184,233	\$184,233
Other Outgo	7000 - 7299	\$4,139,085	\$4,139,085	\$3,193,317	\$3,193,317
Direct Support/Indirect Cost	7300 - 7399	(\$102,000)	(\$92,000)	(\$166,000)	(\$166,000)
Total Expenditures		\$99,418,598	\$112,782,355	\$108,184,060	\$107,149,016
Excess (Deficiency) of Revenues Over Expenditures		\$10,758,480	(\$7,178,137)	(\$5,215,618)	(\$2,605,691)
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	\$250,000	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	(\$450,000)	\$0	\$0	\$0
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699	\$0	\$0	\$0	\$0
Total Other Financing Sources/Uses		(\$200,000)	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance		\$10,558,480	(\$7,178,137)	(\$5,215,618)	(\$2,605,691)
Fund Balance					
Beginning Fund Balance	9791	\$15,001,707	\$25,560,186	\$18,382,050	\$13,166,432
Ending Fund Balance		\$25,560,186	\$18,382,050	\$13,166,432	\$10,560,741
% of EFB compared to Exp		25.71%	16.30%	12.17%	9.86%
Components of Ending Fund Balance					
Revolving Cash	9711	\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$16,068,968	\$10,593,933	\$6,600,000	\$4,600,000
Locally Restricted Programs & One time	9790	\$300,000	\$300,000	\$300,000	\$250,000
Reserve for textbook adoptions	9790	\$0	\$0	\$0	\$0
Reserve for Supplemental	9790	\$500,000	\$300,000	\$300,000	\$300,000
Reserve for Economic Uncertainty 3%	9789	\$2,982,558	\$3,383,471	\$3,245,522	\$3,214,470
Board Reserve for Economic Uncertainty	9790	\$1,988,372	\$2,255,647	\$2,163,681	\$2,142,980
Undesignated/Unappropriated	9790	\$3,710,289	\$1,538,999	\$547,229	\$43,290
Negative Shortfall	9790	\$0	\$0	\$0	\$0
% of undesignated compared to Exp		3.732%	1.365%	0.506%	0.040%
Fund 17 Balance			\$2,906,321	\$2,906,321	\$2,906,321

-Other Funds -

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

Measure U – Fund 21 Project Summary

Liberty High - Admin/Cafe	\$18,138,266
Liberty High - Aquatic Center	\$12,575,264
Liberty High - Field Improvements	\$3,022,575
Liberty High - Stadium & Bleachers	\$9,289,596
Liberty High - Classrooms	\$17,320,000
Freedom High - Theater/Building Technologies	\$27,444,073
Freedom High - Auxillary Gym	\$8,782,464
Heritage High - Culinary Arts	\$3,979,193
Heritage High - Classrooms	\$13,470,000
All other - CM, Legal, Audit, Cal Financial	\$5,500,000
TOTAL estimates	\$119,521,431

- Summary -

There is so much to be grateful for in this May Revision. LEAs look forward to increased revenues that will help expand access to high quality education and support services to our students including programs to accelerate academic learning. Disruptive life events such as a Pandemic, have a negative impact on student learning. The effects of these types of events, however, can be mitigated by a safe school centered on connections and relationships. The May Revision continues to focus on reopening schools for in-person instruction. It includes a large amount of one-time funds for health and safety activities associated with reopening schools as well as programs to address the needs of our students. While there is so much to look forward to, we need to continue prudent fiscal management and not over obligate our spending using one-time funds that could create out year risks.

The 2021-22 Budget is balanced and based on the assumptions included in the 2021-22 budget and multi-year, we are projecting continued fiscal solvency for our district through 2023-24.

2021-22 Original Budget as compared to 2020-21 Estimated Actuals

<u>Revenue</u>	2020-21 Estimated Actuals	2021-22 Original Budget	Difference	%	Note #
Local Control Funding Revenue includes EPA	\$81,662,176	\$85,751,802	\$4,089,626	4.77%	1
Federal Revenues	7,636,182	4,573,144	(\$3,063,038)	-66.98%	1
Other State Revenues	16,696,235	10,766,740	(\$5,929,495)	-55.07%	1
Other Local Revenues	4,182,484	4,512,533	\$330,049	7.31%	1
TOTAL REVENUES	\$110,177,078	\$105,604,218	(\$4,572,859)	-4.33%	
<u>EXPENDITURES</u>					
Certificated Salaries	\$40,318,603	\$46,168,733	\$5,850,131	12.67%	2
Classified Salaries	10,767,599	12,704,459	\$1,936,860	15.25%	2
Employee Benefits	24,418,362	28,464,339	\$4,045,977	14.21%	2
Books and Supplies	5,852,635	6,588,790	\$736,155	11.17%	2
Services & Other Operating Expenses	13,837,704	14,008,557	\$170,853	1.22%	2
Capital Outlay	186,611	800,392	\$613,781	76.69%	2
Other Outgo	4,139,085	4,139,085	\$0	0.00%	2
Direct Support/Indirect Costs	(102,000)	(92,000)	\$10,000	-10.87%	2
TOTAL EXPENDITURES	\$99,418,598	\$112,782,355	\$13,363,757	11.85%	
Net increase (decrease) in Fund Balance	\$10,758,480	(\$7,178,137)	(\$17,936,617)		
<u>OTHER FINANCING SOURCES/USES</u>					
Transfers In	\$ 250,000	\$ -	(\$250,000)		
Transfers Out	\$ (450,000)	\$ -	\$450,000		
TOTAL OTHER FINANCING SOURCES	\$ (200,000)	\$ -	\$ 200,000		3
	\$10,558,480	(\$7,178,137)	(\$17,736,617)		4
<u>FUND BALANCE, RESERVES</u>					
Beginning Balance, July 1	\$15,001,707	\$25,560,187	\$10,558,480		
Audit/Restatement Adjustments	\$ -	\$ -	\$ -		
Ending Balance, June 30	\$25,560,187	\$18,382,050	(\$7,178,137)		

Notes to 2021-22 Original Budget

Note#	Comments	Increase/ (Decrease)
1	Revenue	
	LCFF COLA 5.07%	\$ 4,089,626
	One time Federal revenue decrease - ESSER I & II, Corona Virus Relief Fund CARES	\$ (3,063,038)
	One time State revenue decrease - Learning Loss, Extended Learning Opportunity, CARES Act Funds, Governors Emergency Education Relief	\$ (5,929,495)
	COLA on SELPA Special Education revenue	\$ 330,049
		<u>\$ (4,572,859)</u>
2	Expenditures	
	Salary increases 4.5%, Step/Colum, Increased Certificated FTE	\$ 5,850,131
	Salary increases 4.5%, Step/Colum, Increased Para FTE	\$ 1,936,860
	Increases due to fringe benefits on 4.5% salary increases and additional staffing, increased health benefits, Workers compenstaion and Unemployment	\$ 4,045,977
	Increases due to supply and material purchases using one time funds	\$ 736,155
	Slight increase for services for Utilities as well as services using one time revenue	\$ 170,853
	Expand tecnology infrastruture to 10G	\$ 613,781
		\$ -
	Indirect costs adjustments	<u>\$ 10,000</u>
		\$ 13,363,757
3	Transfers in/(out) of General Fund	
	No contributions to or from General Fund	\$ 200,000
4	Change in Fund Balance	<u><u>\$ (17,736,617)</u></u>

Fund 01 Unrestricted & Restricted 2021-22 Original Budget

<u>REVENUES</u>	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	\$83,472,609	\$2,279,193	\$85,751,802
Federal Revenues	0	\$4,573,144	\$4,573,144
Other State Revenues	1,707,500	9,059,240	\$10,766,740
Other Local Revenues	604,346	3,908,187	\$4,512,533
TOTAL REVENUES	\$85,784,455	\$19,819,763	\$105,604,218
<u>EXPENDITURES</u>			
Certificated Salaries	\$35,585,568	\$10,583,165	\$46,168,733
Classified Salaries	7,695,105	5,009,354	\$12,704,459
Employee Benefits	17,300,207	11,164,132	\$28,464,339
Books and Supplies	1,278,066	5,310,724	\$6,588,790
Services & Other Operating Expenses	7,769,523	6,239,034	\$14,008,557
Capital Outlay	60,271	740,121	\$800,392
Other Outgo	1,409,085	2,730,000	\$4,139,085
Direct Support/Indirect Costs	(226,685)	134,685	(\$92,000)
TOTAL EXPENDITURES	\$70,871,140	\$41,911,215	\$112,782,355
Balance	\$14,913,315	(\$22,091,451)	(\$7,178,136)
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	\$ -
Transfers Out-LLM to Fd 13	0	0	\$ -
Contributions to/From Restricted	\$ (16,616,416)	\$ 16,616,416	\$ -
TOTAL OTHER FINANCING SOURCES	\$ (16,616,416)	\$ 16,616,416	\$ -
<u>NET INCREASE/<DECREASE></u>			
<u>IN FUND BALANCE</u>	(\$1,703,101)	(\$5,475,035)	(\$7,178,136)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$9,491,219	\$16,068,968	25,560,186
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	<u>\$7,788,117</u>	<u>\$10,593,933</u>	<u>\$18,382,050</u>

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

**Adopted Budget
2021-22 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2021-22 Budget
01	General Fund/County School Service Fund	\$18,382,050.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,921,213.97
Total Assigned and Unassigned Ending Fund Balances		\$21,303,263.97
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$3,383,471.00
Remaining Balance to Substantiate Need		\$17,919,792.97

Reference

Resource 0000-1999, Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)

Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2020-21 Budget	Description of Need
01	General Fund/County School Service Fund	\$10,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$10,593,933.00	Legally Restricted
01	General Fund/County School Service Fund	\$300,000.00	Locally Restricted Programs - Site funds
01	General Fund/County School Service Fund	\$300,000.00	Reserved for LCAP Supplemental
01	General Fund/County School Service Fund	\$2,255,647.00	Board Fund Balance Policy requiring available reserves of at least 2% of total general fund expenditures
		\$1,538,999.00	Undesignated/Unappropriated
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,921,213.97	
Total of Substantiated Needs		\$17,919,792.97	

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

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

2021-22 MYP Budget Assumptions	2020-21	2021-22	2022-23	2023-24
Enrollment LUHSD and NPS	8,222	8,162	8,074	8,020
Enrollment COE Special Education	56	47	47	47
Enrollment Total	8,278	8,209	8,121	8,067
Average Daily Attendance (ADA) (actual/estimated)	7,903.88	7,896.20	7,771.95	7,720.65
Average Daily Attendance (ADA) Funded	7,903.88	7,896.20	7,896.20	7,771.95
add'l ADA based on hold harmless	-	-	124.25	51.30
Local Control Funding Formula (LCFF)				
-COLA -Estimated for Planning	0.00%	5.07%	2.48%	3.11%
-LCFF Base & Grade Span	\$ 9,615	\$ 10,100	\$ 10,349	\$ 10,670
-LCFF Supplemental	\$ 588	\$ 612	\$ 609	\$ 632
-LCFF Funding Per ADA	\$ 10,203	\$ 10,712	\$ 10,958	\$ 11,302
Salary and Fringe Costs				
-Salary and Benefit Increases (includes 1 time)	3.50%	6.56%	TBD	TBD
-Cal STRS	16.15%	16.92%	19.10%	19.10%
-Cal PERS	20.70%	22.91%	26.10%	27.10%
-Unemployment	0.05%	1.23%	0.20%	0.20%
-Workers Compensation	2.1162%	2.2751%	2.2751%	2.2751%
-Step/Column		2.53%	2.72%	2.45%
Health & Welfare				
Single Party Cap	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025
Employee plus 1 Cap	\$ 1,385	\$ 1,405	\$ 1,495	\$ 1,585
2 or More (Family) Cap	\$ 1,715	\$ 1,750	\$ 1,840	\$ 1,930
District Married Couples	\$ 2,100	\$ 2,127	\$ 2,207	\$ 2,287
Cash-in- Lieu	\$185/\$200	\$185/\$200	\$185/\$200	\$185/\$200

2021-22 MYP Original Budget		Object Code	2020-21 Estimated Actuals	2021-22 Original Budget	Year 1 2022-23	Year 2 2023-24
Revenues						
LCFF Revenue Sources	8010 - 8099		\$81,662,176	\$85,751,802	\$87,694,312	\$89,010,061
Federal Revenues	8100 - 8299		\$7,636,182	\$4,573,144	\$2,481,791	\$2,509,090
Other State Revenues	8300 - 8599		\$16,696,235	\$10,766,740	\$8,279,806	\$8,511,641
Other Local Revenues	8600 - 8799		\$4,182,484	\$4,512,533	\$4,512,533	\$4,512,533
Total Revenues			\$110,177,078	\$105,604,218	\$102,968,442	\$104,543,325
Expenditures						
Certificated Salaries	1000 - 1999		\$40,318,603	\$46,168,733	\$45,834,706	\$45,238,010
Classified Salaries	2000 - 2999		\$10,767,599	\$12,704,459	\$12,897,962	\$12,491,577
Employee Benefits	3000 - 3999		\$24,418,362	\$28,464,339	\$29,470,975	\$29,463,982
Books and Supplies	4000 - 4999		\$5,852,635	\$6,588,790	\$2,798,609	\$2,669,477
Services and Other Operating	5000 - 5999		\$13,837,704	\$14,008,557	\$13,970,258	\$14,074,420
Capital Outlay	6000 - 6900		\$186,611	\$800,392	\$184,233	\$184,233
Other Outgo	7000 - 7299		\$4,139,085	\$4,139,085	\$3,193,317	\$3,193,317
Direct Support/Indirect Cost	7300 - 7399		(\$102,000)	(\$92,000)	(\$166,000)	(\$166,000)
Total Expenditures			\$99,418,598	\$112,782,355	\$108,184,060	\$107,149,016
Excess (Deficiency) of Revenues Over Expenditures			\$10,758,480	(\$7,178,137)	(\$5,215,618)	(\$2,605,691)
Other Financing Sources\Uses						
Interfund Transfers In	8900 - 8929		\$250,000	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629		(\$450,000)	\$0	\$0	\$0
All Other Financing Sources	8930 - 8979		\$0	\$0	\$0	\$0
All Other Financing Uses	7630 - 7699		\$0	\$0	\$0	\$0
Total Other Financing Sources\Uses			(\$200,000)	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance			\$10,558,480	(\$7,178,137)	(\$5,215,618)	(\$2,605,691)
Fund Balance						
Beginning Fund Balance	9791		\$15,001,707	\$25,560,186	\$18,382,050	\$13,166,432
Ending Fund Balance			\$25,560,186	\$18,382,050	\$13,166,432	\$10,560,741
% of EFB compared to Exp			25.71%	16.30%	12.17%	9.86%
Components of Ending Fund Balance						
Revolving Cash	9711		\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759		\$16,068,968	\$10,593,933	\$6,600,000	\$4,600,000
Locally Restricted Programs & One time	9790		\$300,000	\$300,000	\$300,000	\$250,000
Reserve for textbook adoptions	9790		\$0	\$0	\$0	\$0
Reserve for Supplemental	9790		\$500,000	\$300,000	\$300,000	\$300,000
Reserve for Economic Uncertainty 3%	9789		\$2,982,558	\$3,383,471	\$3,245,522	\$3,214,470
Board Reserve for Economic Uncertainty 2%	9790		\$1,988,372	\$2,255,647	\$2,163,681	\$2,142,980
Undesignated/Unappropriated	9790		\$3,710,289	\$1,538,999	\$547,229	\$43,290
Negative Shortfall	9790		\$0	\$0	\$0	\$0
% of undesigantied compared to Exp			3.732%	1.365%	0.506%	0.040%
Fund 17 Balance				\$2,906,321	\$2,906,321	\$2,906,321

SSC School District and Charter School Financial Projection Dartboard 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2021–22 May Revision. 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 PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% ¹	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% ²	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$842	—	—	\$255
2021–22 Adjusted Base Grants ^{3,4}	\$8,934	\$8,214	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2020–21	2021–22	2022–23	2023–24	2024–25
California CPI	2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55
Interest Rate for Ten-Year Treasuries	1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate ⁵	16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶	0.05%	1.23%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

⁵California Public Employees' Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers' Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

⁶Unemployment rate in 2021–22 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

Liberty Union High (61723) - 2021-22 Original Budget										6/22/18										
LOCAL CONTROL FUNDING FORMULA										6/22/18										
2021-22										2022-23	2023-24									
LCFF ENTITLEMENT CALCULATION																				
Calculation Factors	COLA & Augmentation 5.07%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 30.41%	Concentration	ADA	Base	Grade Span	Supplemental	Total	COLA & Augmentation 3.11%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 29.76%	Concentration	ADA	Base	Grade Span	Supplemental	Total		
Grades TK-3						\$ 8,092	\$ 842	\$ 543	\$ -		\$ 8,551	\$ 889	\$ 562	\$ -		\$ 8,551	\$ 889	\$ 562	\$ -	
Grades 4-6						\$ 8,214		\$ 500	\$ -		\$ 8,680		\$ 517	\$ -		\$ 8,680		\$ 517	\$ -	
Grades 7-8						\$ 8,458		\$ 514	\$ -		\$ 8,938		\$ 532	\$ -		\$ 8,938		\$ 532	\$ -	
Grades 9-12						\$ 9,802	255	\$ 612	\$ 84,241,926		\$ 10,357	269	\$ 632	\$ -		\$ 10,357	269	\$ 632	\$ -	
Subtract Necessary Small School ADA and Funding																				
Total Base, Supplemental, and Concentration Grant						\$ 77,398,552	\$ 2,013,531	\$ 4,829,843	\$ -	\$ 84,241,926					\$ 80,494,086	\$ 2,090,655	\$ 4,915,444	\$ -	\$ 87,500,185	
NSS Allowance																				
TOTAL BASE						\$ 7,896.20	\$ 77,398,552	\$ 2,013,531	\$ 4,829,843	\$ -	\$ 84,241,926				\$ 7,771.95	\$ 80,494,086	\$ 2,090,655	\$ 4,915,444	\$ -	\$ 87,500,185
ADD ONS:																				
Targeted Instructional Improvement Block Grant									\$ 148,459										\$ 148,459	
Home-to-School Transportation									\$ 191,071										\$ 191,071	
Small School District Bus Replacement Program																				
ECONOMIC RECOVERY TARGET PAYMENT																				
LCFF ENTITLEMENT									\$ 84,581,456										\$ 87,839,715	
STATE AID CALCULATION																				
Miscellaneous Adjustments									\$ 84,581,456										\$ 87,839,715	
Adjusted LCFF Entitlement									\$ (40,020,821)										\$ (40,020,821)	
Local Revenue (Including ADA)									\$ 44,550,635										\$ 47,818,894	
Gross State Aid																				
MINIMUM STATE AID CALCULATION																				
2012-13 RI/Charter Gen BG adjusted for ADA									\$ 47,833,916										N/A	
2012-13 NSS Allowance (deficit)									\$ 6,057.84										\$ 6,057.84	
Minimum State Aid Adjustments									\$ 7,896.20										\$ 7,771.95	
Less Current Year Property Taxes/In-Lieu																				
Subtotal State Aid for Historical RI/Charter General BG									\$ (40,020,821)										\$ (40,020,821)	
Categorical Funding from 2012-13 net of fair share reduction									\$ 7,813,095										\$ 7,866,409	
Charter School Categorical Block Grant adjusted for ADA									\$ 4,047,548										\$ 4,047,548	
Minimum State Aid Guarantee Before Proration Factor									\$ 11,860,643										\$ 11,107,957	
Proration Factor									\$ 0.00%										\$ 0.00%	
Minimum State Aid Guarantee									\$ 11,860,643										\$ 11,107,957	
TOTAL STATE AID									\$ 44,550,635										\$ 47,818,894	
ADDITIONAL STATE AID (Additional SA)									\$ -										\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									\$ 84,581,456										\$ 87,839,715	
Change Over Prior Year								4.88%	3,996,173								1.52%	1,315,749		
LCFF Entitlement Per ADA									10,712										11,302	
Per-ADA Change Over Prior Year								4.99%	509								3.14%	344		
Basic Aid Status (school districts only)																			Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES																				
State Aid																			2023-24	
Education Protection Account								12.16%	3,982,697									Increase	\$ 40,758,408	
Property Taxes Net of In-Lieu Transfers								0.22%	88,869										\$ 7,060,486	
Charter In-Lieu Taxes								0.00%	-										\$ 40,020,821	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)								5.05%	4,071,566								2.39%	2,068,437	\$ 87,839,715	

LCFF CALCULATOR

61721	5 digit District code or 7 digit School code (from the CDS code)	LEA: Liberty Union High
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title: 2021-22 Original Budget
District	Projection Type	Created by: Liz Robbins
		Email:
5/20/2021	Projection Date	Phone:

	PY3	PY2	PY1	CY	CY1	CY2
Liberty Union High (61721)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%
Statutory COLA	2.71%	3.26%	2.31%	1.70%	2.48%	3.11%
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	3.37%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	30.74345708%	16.13801139%	37.69258175%	37.69%	37.69%	37.69%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	16.08698870%	37.69258175%	37.69%	37.69%	37.69%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year	\$ -					

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

NEW CHARTER SCHOOLS	New Charter School Name:
	Year that charter starts operation (select from drop down list): 2021-22

(a) TRANSFER OF IN-LIEU PROPERTY TAX

Note: Charter schools should contact sponsoring district(s) for In-lieu estimate

I-4 F-6 / F-7 In-Lieu of Property Tax	-	-	-			
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-	-			
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-	-			
A-1, A-2, A-3	Enrollment	-	-	-			
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-	-			
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-	-			
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-			
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Liberty Union High (61721)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
		<div>NO</div> <div>NO</div>		Is your district required to transfer in-lieu taxes to a charter school? Does your district have a necessary small school?			
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION							
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES
(b) PROPERTY TAXES							
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 34,706,266	\$ 36,959,402	\$ 38,831,731	\$ 38,831,731	\$ 38,831,731	\$ 38,831,731
B-5	Redevelopment Agency Local Revenue	\$ 943,772	\$ 1,189,090	\$ 1,189,090	\$ 1,189,090	\$ 1,189,090	\$ 1,189,090
	Less In-Lieu transfer	\$ (70,224)	\$ (84,584)	\$ (88,869)	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 35,579,814	\$ 38,063,908	\$ 39,931,952	\$ 40,020,821	\$ 40,020,821	\$ 40,020,821
(c) OTHER LCFF ADJUSTMENTS							
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			
(d) UNDUPLICATED PUPIL PERCENTAGE							
A-1.2 / A-3.2	District Enrollment (second prior year)	8,199	8,219	8,320			
A-1.1 / A-3.1	District Enrollment (first prior year)	8,219	8,320	8,304			
A-1 / A-3	District Enrollment	8,320	8,304	8,222	8,162	8,074	8,020
A-2.2 / A-4.2	COE Enrollment (second prior year)	50	50	56			
A-2.1 / A-4.1	COE Enrollment (first prior year)	50	56	47			
A-2 / A-4	COE Enrollment	56	47	49	47	47	47
	Total Enrollment	8,376	8,351	8,271	8,209	8,121	8,067
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	2,514	2,610	2,531			
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	2,610	2,531	2,688			
B-1 / B-3	District Unduplicated Pupil Count	2,531	2,688	2,401	2,400	2,400	2,400
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	20	21	20			
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	21	20	20			
B-2 / B-4	COE Unduplicated Pupil Count	20	20	23	20	20	20
	Total Unduplicated Pupil Count	2,551	2,708	2,424	2,420	2,420	2,420
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	30.46%	32.43%	29.31%	29.48%	29.80%	30.00%
C-1	Unduplicated Pupil Percentage (%)	31.00%	31.57%	30.73%	30.41%	29.53%	29.76%
(e) AVERAGE DAILY ATTENDANCE (ADA)							
Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation .							
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)							
B-1, D-6	Grades TK-3	-	-	-			
B-2, D-7	Grades 4-6	-	-	-			
B-3, D-8	Grades 7-8	-	-	-			
B-4, D-9	Grades 9-12	7,819.53	7,838.19	7,838.19	7,839.20	7,714.95	7,663.65
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)							
E-1, D-17	Grades TK-3	-	-	-			
E-2, D-18	Grades 4-6	-	-	-			
E-3, D-19	Grades 7-8	-	-	-			
E-4, D-20	Grades 9-12	15.95	22.10	22.10	13.00	13.00	13.00
District Basic Aid ADA (For calculating EPA only; this ADA is not included in the LCFF funding calculation).							
DISTRICT TOTAL		7,835.48	7,860.29	7,860.29	7,852.20	7,727.95	7,676.65
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)							
E-6, E-11	Grades TK-3	-	-	-			
E-7, E-12	Grades 4-6	-	-	-			
E-8, E-13	Grades 7-8	-	-	-			
E-9, E-14	Grades 9-12	51.13	43.59	43.59	44.00	44.00	44.00
COUNTY TOTAL		51.13	43.59	43.59	44.00	44.00	44.00
RATIO: District ADA-to-Enrollment		94.18%	94.66%	95.60%	96.20%	95.71%	95.72%
RATIO: County ADA-to-Enrollment		91.30%	92.74%	88.96%	93.62%	93.62%	93.62%

Liberty Union High (61721) - 2021-22 Original Budget											5/20/2021							
											2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING																		
General Assumptions																		
COLA & Augmentation																		
Base Grant Proration Factor																		
Add-on, ERT & MSA Proration Factor																		
LCFF Entitlement																		
Base Grant																		
Grade Span Adjustment																		
Supplemental Grant																		
Concentration Grant																		
Add-ons: Targeted Instructional Improvement Block Grant																		
Add-ons: Home-to-School Transportation																		
Add-ons: Small School District Bus Replacement Program																		
Total LCFF Entitlement before Adjustments, ERT & Additional State Aid																		
Miscellaneous Adjustments																		
Economic Recovery Target																		
Additional State Aid																		
Total LCFF Entitlement																		
LCFF Entitlement per ADA																		
Components of LCFF By Object Code																		
State Aid (Object Code 8011)																		
EPA (for LCFF Calculation purposes)																		
Local Revenue Sources:																		
Property Taxes (Object 8021 to 8089)																		
In-Lieu of Property Taxes (Object Code 8096)																		
Property Taxes net of In-Lieu																		
TOTAL FUNDING																		
Basic Aid Status																		
Excess Taxes																		
EPA in Excess to LCFF Funding																		
Total LCFF Entitlement																		
SUMMARY OF EPA																		
% of Adjusted Revenue Limit - Annual																		
% of Adjusted Revenue Limit - P-2																		
EPA (for LCFF calculation purposes)																		
EPA, Current Year (Object Code 8012)																		
(P-2 Plus Current Year Accrual)																		
EPA, Prior Year Adjustment (Object Code 8019)																		
(P-A less Prior Year Accrual)																		
Accrual (from Data Entry tab)																		
LCAP Percentage to Increase or Improve Services																		
Base Grant (Excludes add-ons for TIG and Transportation)																		
Supplemental and Concentration Grant funding in the LCAP year																		
Percentage to Increase or Improve Services																		
SUMMARY OF STUDENT POPULATION																		
Unduplicated Pupil Population																		
Enrollment																		
COE Enrollment																		
Total Enrollment																		
Unduplicated Pupil Count																		
COE Unduplicated Pupil Count																		
Total Unduplicated Pupil Count																		
Rolling %, Supplemental Grant																		
Rolling %, Concentration Grant																		

Liberty Union High (61721) - 2021-22 Original Budget										5/20/2021				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27						
SUMMARY OF LCFF ADA														
Prior Year ADA for the Hold Harmless - (net of current year charter shift)														
Grades TK-3														
Grades 4-6														
Grades 7-8														
Grades 9-12														
LCFF Subtotal														
NSS														
Combined Subtotal														
Current Year ADA														
Grades TK-3														
Grades 4-6														
Grades 7-8														
Grades 9-12														
LCFF Subtotal														
NSS														
Combined Subtotal														
Change In LCFF ADA (excludes NSS ADA)														
Funded LCFF ADA for the Hold Harmless														
Grades TK-3														
Grades 4-6														
Grades 7-8														
Grades 9-12														
Subtotal														
Funded NSS ADA														
Grades TK-3														
Grades 4-6														
Grades 7-8														
Grades 9-12														
Subtotal														
NPS, CDS, & COE Operated														
Grades TK-3														
Grades 4-6														
Grades 7-8														
Grades 9-12														
Subtotal														
ACTUAL ADA (Current Year Only)														
Grades TK-3														
Grades 4-6														
Grades 7-8														
Grades 9-12														
Subtotal														
Total Actual ADA														
TOTAL FUNDED ADA														
Grades TK-3														
Grades 4-6														
Grades 7-8														
Grades 9-12														
Total														
Funded Difference (Funded ADA less Actual ADA)														

Liberty Union High (61721) - 2021-22 Original Budget																
5/20/2021																
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	9,040	\$	9,026	\$	9,477	\$	9,696	\$	10,002	\$	9,775	\$	9,775	\$	9,775
Grades 4-6	\$	8,312	\$	8,298	\$	8,714	\$	8,915	\$	9,197	\$	8,987	\$	8,987	\$	8,987
Grades 7-8	\$	8,558	\$	8,545	\$	8,972	\$	9,180	\$	9,470	\$	9,254	\$	9,254	\$	9,254
Grades 9-12	\$	10,176	\$	10,160	\$	10,669	\$	10,915	\$	11,258	\$	11,003	\$	11,003	\$	11,003
Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,092	\$	8,293	\$	8,551	\$	8,854	\$	8,854	\$	8,854
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	8,987	\$	8,987
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357	\$	10,724	\$	10,724	\$	10,724
Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	862	\$	889	\$	921	\$	921	\$	921
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269	\$	279	\$	279	\$	279
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,503	\$	8,934	\$	9,155	\$	9,440	\$	9,775	\$	9,775	\$	9,775
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	8,987	\$	8,987
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	10,306	\$	10,626	\$	11,003	\$	11,003	\$	11,003
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,092	\$	8,293	\$	8,551	\$	8,854	\$	8,854	\$	8,854
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	8,987	\$	8,987
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357	\$	10,724	\$	10,724	\$	10,724
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	862	\$	889	\$	921	\$	921	\$	921
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269	\$	279	\$	279	\$	279
Supplemental Grant																
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%		20%		20%		20%		20%
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	1,831	\$	1,888	\$	1,955	\$	1,955	\$	1,955
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,684	\$	1,736	\$	1,797	\$	1,797	\$	1,797
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,734	\$	1,788	\$	1,851	\$	1,851	\$	1,851
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,061	\$	2,125	\$	2,201	\$	2,201	\$	2,201
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	31.57%	\$	30.73%	\$	30.41%	\$	29.53%	\$	29.76%	\$	0.00%	\$	0.00%	\$	0.00%
Grades 4-6	\$	537	\$	523	\$	543	\$	541	\$	562	\$	-	\$	-	\$	-
Grades 7-8	\$	494	\$	480	\$	500	\$	497	\$	517	\$	-	\$	-	\$	-
Grades 9-12	\$	508	\$	495	\$	514	\$	512	\$	532	\$	-	\$	-	\$	-
Grades 9-12	\$	604	\$	588	\$	612	\$	609	\$	632	\$	-	\$	-	\$	-
Concentration Grant (>55% population)																
Maximum - 1.00 ADA, 100% UPP		50%		50%		50%		50%		50%		50%		50%		50%
Grades TK-3	\$	4,252	\$	4,252	\$	4,467	\$	4,578	\$	4,720	\$	4,888	\$	4,888	\$	4,888
Grades 4-6	\$	3,909	\$	3,909	\$	4,107	\$	4,209	\$	4,340	\$	4,494	\$	4,494	\$	4,494
Grades 7-8	\$	4,025	\$	4,025	\$	4,229	\$	4,334	\$	4,469	\$	4,627	\$	4,627	\$	4,627
Grades 9-12	\$	4,786	\$	4,786	\$	5,029	\$	5,153	\$	5,313	\$	5,502	\$	5,502	\$	5,502
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%	\$	0.0000%
Grades 4-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Liberty Union High (61721) - 2021-22 Original Budget

5/20/21

EDUCATION PROTECTION ACCOUNT

Certification Period:		Est. Annual 2019-20	2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	7,903.88	7,903.88	7,903.88	7,896.20	7,896.20	7,896.20	7,771.95	7,663.65	200	200
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 1,580,776	\$ 1,580,776	\$ 1,580,776	\$ 1,579,240	\$ 1,579,240	\$ 1,579,240	\$ 1,554,390	\$ 1,532,730	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP											
	Adjusted Total Revenue Limit	\$ 47,880,519	\$ 47,880,519	\$ 47,880,519	\$ 47,833,995	\$ 47,833,995	\$ 47,833,995	\$ 47,081,307	\$ 46,425,242	\$ -	\$ -
	Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 47,880,519	\$ 47,880,519	\$ 47,880,519	\$ 47,833,995	\$ 47,833,995	\$ 47,833,995	\$ 47,081,307	\$ 46,425,242	\$ -	\$ -
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 38,063,908	\$ 39,931,952	\$ 39,931,952	\$ 40,020,821	\$ 40,020,821	\$ 40,020,821	\$ 40,020,821	\$ -	\$ -	\$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	\$ 9,816,611	\$ 7,948,567	\$ 7,948,567	\$ 7,813,174	\$ 7,813,174	\$ 7,813,174	\$ 7,060,486	\$ 46,425,242	\$ -	\$ -
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 47,880,519	\$ 47,880,519	\$ 47,880,519	\$ 47,833,995	\$ 47,833,995	\$ 47,833,995	\$ 47,081,307	\$ 46,425,242	\$ -	\$ -
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	N/A	N/A	N/A	N/A	N/A	37.690000000%	37.690000000%	37.690000000%	37.690000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 7,726,964	\$ 18,047,404	\$ 18,047,404	\$ 18,028,633	\$ 18,028,633	\$ 18,028,633	\$ 17,744,945	\$ 17,497,674	\$ -	\$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 7,726,964	\$ 7,948,567	\$ 7,948,567	\$ 7,813,174	\$ 7,813,174	\$ 7,813,174	\$ 7,060,486	\$ 17,497,674	\$ -	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	7,726,964	7,948,567	7,948,567	7,813,174	7,813,174	7,813,174	7,060,486	17,497,674	-	-
D-4	Prior Year Annual Adjustment	N/A	\$ 15,718	N/A	N/A	N/A	N/A	-	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	N/A	\$ 7,964,285	N/A	\$ 7,813,174	N/A	7,813,174	7,060,486	17,497,674	-	-
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	37.69258175%	37.69258175%	37.690000000%	37.690000000%	37.690000000%	37.690000000%	37.690000000%	37.690000000%	37.690000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 7,948,567	N/A	\$ 7,813,174	N/A	7,813,174	7,060,486	17,497,674	-	-

Charts and Graphs

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

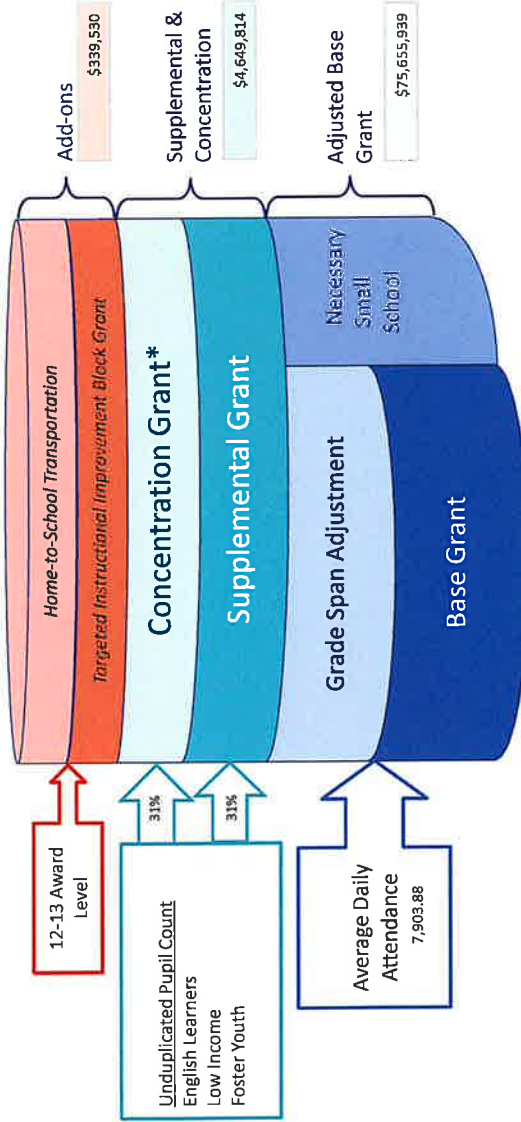
2020-21

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2020-21	2020-21	2020-21
Base Grant	\$ 73,735,297	7,903,88 ADA	
Grade Span Adjustment	\$ 1,920,642		Adjusted Base Grant
Supplemental Grant	\$ 4,649,814	31%	
Concentration Grant	\$ -	31%	
Add-ons: Targeted Instructional Improvement Block Grant	\$ 148,459		Supplemental & Concentration
Add-ons: Home-to-School Transportation	\$ 191,071		
Add-ons: Small School District Bus Replacement Program	\$ -		
Total	\$ 80,645,283		\$ 80,645,283

Total LCFF Funding: \$80,645,283



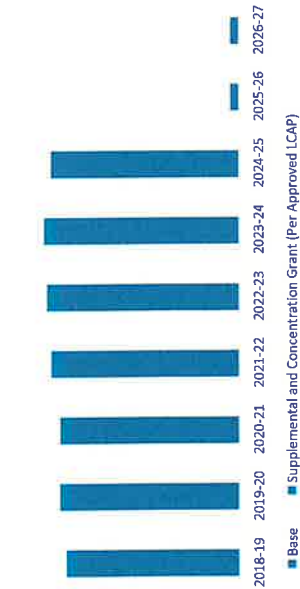
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Liberty Union High (61721) - 2021-22 Original Budget

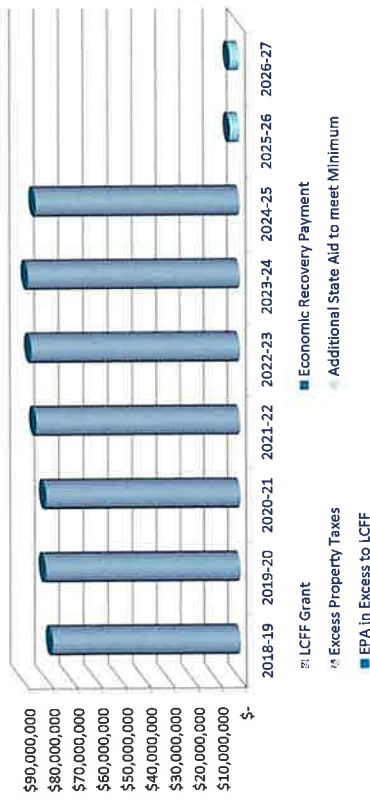
Charts and Graphs

Minimum Proportionality Analysis										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 73,100,988	\$ 75,655,939	\$ 75,655,939	\$ 79,412,083	\$ 81,378,237	\$ 82,584,741	\$ 84,323,141	\$ 3,708,018	\$ 3,708,018	
Supplemental and Concentration Grant (Per Approved LCAP)	4,532,261	4,776,916	4,649,814	4,829,843	4,806,199	4,915,444	-	-	-	
Total	\$ 77,972,779	\$ 80,772,385	\$ 80,645,283	\$ 84,581,456	\$ 86,523,966	\$ 87,839,715	\$ 84,662,671	\$ 4,047,548	\$ 4,047,548	

Base vs. Supplemental/Concentration Allocation



Funding Sources										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,708,018	\$ 3,708,018	
EPA in Excess to LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 77,972,779	\$ 80,772,385	\$ 80,645,283	\$ 84,581,456	\$ 86,523,966	\$ 87,839,715	\$ 84,662,671	\$ 339,530	\$ 339,530	
Total General Purpose Funding	\$ 77,972,779	\$ 80,772,385	\$ 80,645,283	\$ 84,581,456	\$ 86,523,966	\$ 87,839,715	\$ 84,662,671	\$ 4,047,548	\$ 4,047,548	
Verification to Total LCFF Funding (Summary tab)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

Liberty Union High (61721) - 2021-22 Original Budget

Charts and Graphs

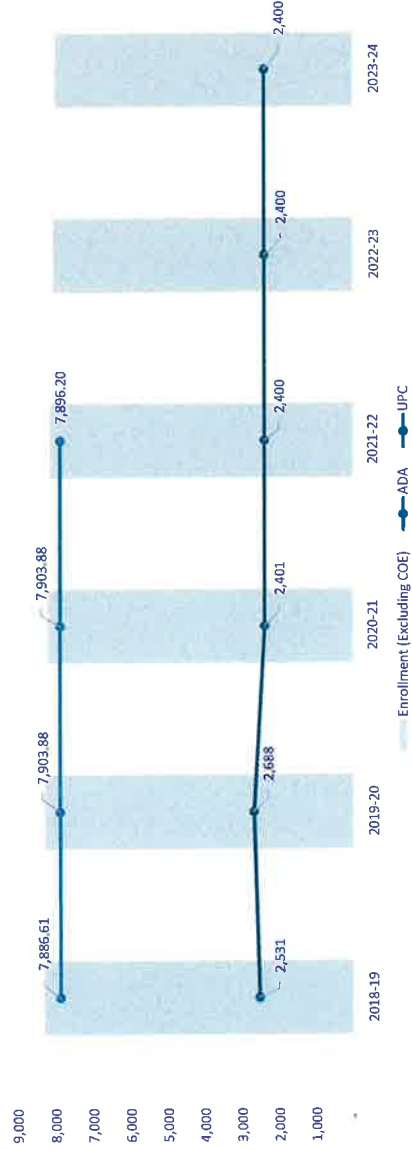
LCFF Entitlement per ADA											
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Funded ADA	7,886.61	7,903.88	7,903.88	7,896.20	7,896.20	7,771.95	7,663.65	-	-		
LCFF Sources per ADA	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Net Change per ADA											
Net Percent Change											
Estimated LCFF Entitlement per ADA	\$ 9,886.73	\$ 10,219.33	\$ 10,203.25	\$ 10,711.67	\$ 10,957.67	\$ 11,302.15	\$ 11,047.30	\$	\$		
Net Change per ADA	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Net Percent Change											



— LCFF Sources per ADA ■ Entitlement per ADA

Student Summary											
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Enrollment (Excluding COE)	8,320	8,304	8,222	8,162	8,074	8,020	-	-	-		
UPC	2,531	2,688	2,401	2,400	2,400	2,400	-	-	-		
ADA	7,886.61	7,903.88	7,903.88	7,896.20	7,771.95	7,720.65	-	-	-		

Enrollment, ADA & UPC



CBEDS AND P-2 ACTUAL & PROJECTED ADA COMPARISONS

YEAR	Liberty CBEDS	P-2 ADA	CBEDS Growth	Actual ADA	CBEDS & PII ADA Difference	CBEDS & ADA Difference	PII %	Increase/(Decrease) Between Actual P- 2 Periods	Increase/ (Decrease) CBEDS from PY	% of Attendance
10/11	7,444	6,986	1.019	6,986	(458)	-6.15%		185	140	93.85%
11/12	7,604	7,096	1.021	7,096	(508)	-6.68%		110	160	93.32%
12/13	7,704	7,254	1.013	7,254	(450)	-5.84%		158	100	94.16%
13/14	7,916	7,438	1.028	7,438	(478)	-6.03%		184	212	93.97%
14/15	8,081	7,582	1.021	7,582	(499)	-6.18%		143	165	93.82%
15/16	8,186	7,692	1.013	7,692	(494)	-6.04%		110	105	93.96%
16/17	8,199	7,725	1.002	7,725	(474)	-5.78%		33	13	94.22%
17/18	8,219	7,742	1.002	7,742	(477)	-5.80%		18	20	94.20%
18/19	8,320	7,835	1.012	7,835	(485)	-5.83%		93	101	94.17%
19/20	8,304	7,869	0.998	7,869	(435)	-5.24%		34	(16)	94.76%
20/21	8,222	7,869	0.990	7,869	(353)	-4.29%		(0)	(82)	95.71%
21/22	8,162	7,852	0.993	7,852	(310)	-3.80%		(17)	(60)	96.20%
22/23	8,074	7,728	0.989	7,728	(346)	-4.29%		(124)	(88)	95.71%
23/24	8,020	7,677	0.993	7,677	(343)	-4.28%		(51)	(54)	95.72%
Avg. Totals					(424)	-5.12%		42	1	3 yr actual avg

20-21

CBEDS**

8,222

ACTUAL CBEDS 3 Year Average Growth:

1

MULTI-YEAR CBEDS PROJECTIONS:

16/17 Actual:	<u>8,199</u>	
17/18 Actual:	<u>8,219</u>	
18/19 Actual:	<u>8,320</u>	
19/20 Actual:	<u>8,304</u>	
20/21 Projection:	<u>8,222</u>	Actual CalPads
21/22 Projection:	<u>8,162</u>	Previous year CBEDS, decline of 60
22/23 Projection:	<u>8,074</u>	Previous year CBEDS, decline of 88
22/23 Projection:	<u>8,020</u>	Previous year CBEDS, decline of 54

MULTI-YEAR P-2 ADA PROJECTIONS:

16/17 Actual:	<u>7,724.70</u>
17/18 Actual:	<u>7,742.34</u>
18/19 Actual:	<u>7,835.28</u>
19/20 Actual:	<u>7,869.19</u>
20/21 Projection:	<u>7,869.00</u>
21/22 Projection:	<u>7,852.00</u>
22/23 Projection:	<u>7,728.00</u>
23/24 Projection:	<u>7,677.00</u>

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

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

Liberty Union High School District

Enrollment by Grade Level - CBEDS (October)																	
			17/18			18/19			19/20			20/21			Estimates		
8th Graders	2,094	9.6%	2,049		-2.1%	1,975		-3.6%	1,838		-6.9%	1,950		6.1%			
LIBERTY	YTY	Actual	CS	YTY	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY		
	701	33.5%	702	34.2%	702	34.0%	672	34.0%	623	33.9%	680	34.1%	684	34.1%			
	702	0.9%	738	5.3%	749	6.7%	749	1.5%	680	1.2%	670	7.4%	670	7.4%	-1.5%		
	676	4.6%	677	-3.6%	720	-2.4%	720	6.4%	719	-4.0%	658	-3.2%	658	-3.2%	-8.5%		
	620	2.3%	683	1.0%	655	-3.2%	655	-4.1%	685	-4.9%	690	0.7%	690	0.7%	0.7%		
	550	-3.5%	558	-10.0%	617	-9.7%	617	10.6%	603	-7.9%	625	-8.8%	625	-8.8%	3.6%		
Total	2,548	1.2%	2,666	-1.6%	2,741	-2.1%	2,741	3.2%	2,687	-3.9%	2,642	-2.4%	2,642	-2.4%	-1.7%		
FREEDOM	YTY	Actual	CS	YTY	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY		
	657	33.7%	674	32.9%	654	32.9%	649	32.9%	609	33.1%	622	33.0%	643	33.0%			
	657	0.5%	691	-3.4%	654	-2.9%	654	-4.0%	646	-0.5%	622	2.1%	622	2.1%	-3.7%		
	648	-0.9%	646	-1.7%	682	-2.8%	682	2.5%	637	-2.6%	629	-2.7%	629	-2.7%	-1.3%		
	699	7.4%	613	-5.4%	617	-4.5%	617	0.7%	622	-6.0%	603	-5.3%	603	-5.3%	-3.0%		
	596	-4.6%	649	-7.2%	612	-0.2%	612	-5.7%	590	-4.4%	608	-2.3%	608	-2.3%	3.0%		
Total	2,600	-1.6%	2,589	-4.4%	2,545	-2.6%	2,545	-1.7%	2,495	-3.4%	2,462	-2.1%	2,462	-2.1%	-1.3%		
HERITAGE	YTY	Actual	CS	YTY	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY		
	687	32.9%	674	32.9%	623	32.9%	623	32.9%	606	32.9%	659	33.0%	643	33.0%			
	687	7.1%	740	7.7%	623	-7.5%	623	-15.6%	697	6.6%	659	8.6%	659	8.6%	-5.5%		
	641	0.0%	685	-0.3%	729	-1.5%	729	6.4%	618	-0.8%	689	-1.1%	689	-1.1%	11.5%		
	631	-1.1%	590	-8.0%	655	-4.4%	655	11.0%	705	-3.3%	594	-3.8%	594	-3.8%	-15.7%		
	614	-3.3%	574	-9.0%	588	-0.3%	588	2.4%	634	-3.2%	693	9.2%	693	9.2%	9.2%		
Total	2,573	3.0%	2,589	-2.2%	2,595	-0.2%	2,595	0.2%	2,654	-0.3%	2,635	0.3%	2,635	0.3%	-0.7%		
INDEPENDENT	YTY	Actual	CS	YTY	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY		
	295	0.40%	252	0.38%	250	0.38%	250	0.38%	202	0.39%	179	0.38%	179	0.38%			
	-	-100.0%	-	-100.0%	1	-99.6%	1	-99.6%	6	-97.6%	3	-98.6%	3	-98.6%	-52.9%		
	18	125.0%	16	116.0%	19	18.8%	19	18.8%	26	2500.0%	20	233.3%	20	233.3%	-23.1%		
	65	75.7%	65	261.1%	54	237.5%	54	-16.9%	48	152.6%	77	195.1%	77	195.1%	59.6%		
	169	148.5%	128	160.0%	128	96.9%	128	-24.3%	99	83.3%	91	90.1%	91	90.1%	-7.9%		
Total	252	-43.1%	250	-33.9%	202	-19.2%	202	-19.2%	179	-44.8%	191	-32.3%	191	-32.3%	6.8%		
LA PALOMA	YTY	Actual	CS	YTY	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY		
	5	0.1%	3	0.0%	8	0.0%	8	0.0%	2	0.0%	5	0.0%	5	0.0%	150.0%		
	48	166.7%	38	660.0%	52	1633.3%	52	36.8%	43	437.5%	23	1035.4%	23	1035.4%	-47.2%		
	123	173.3%	128	166.7%	83	118.4%	83	-35.2%	87	67.3%	83	92.9%	83	92.9%	-4.7%		
Total	176	4.8%	169	-4.0%	143	-15.4%	143	-15.4%	132	-7.7%	111	-16.2%	111	-16.2%	-16.2%		
NPS Students	YTY	Actual	CS	YTY	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY		
	4	#REF!	2	#REF!	4	#REF!	4	#REF!	2	#REF!	2	#REF!	2	#REF!	#REF!		
	-	#REF!	5	#REF!	6	#REF!	6	#REF!	4	#REF!	2	#REF!	2	#REF!	#REF!		
	1	0.0%	-	#DIV/0!	6	20.0%	6	#REF!	5	-16.7%	4	0.0%	4	0.0%	#REF!		
	9	200.0%	8	700.0%	7	#DIV/0!	7	#REF!	9	50.0%	5	0.0%	5	0.0%	#REF!		
Total	14	-6.7%	15	7.1%	23	53.3%	23	53.3%	20	-13.0%	13	-35.0%	13	-35.0%			
Gateway	YTY	Actual	CS	YTY	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY		
	56		52		55		55		55		55		55				
Total	56		52		55		55		55		55		55				
DISTRICT	YTY	Actual	CS	YTY	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY		
	2,094	9.6%	2,049	-2.1%	1,975	-3.6%	1,975	-102.2%	1,838	-6.9%	1,950	6.1%	1,950	6.1%	-376973.1%		
	2,050	2.6%	2,161	5.4%	2,031	-6.0%	2,031	-6.0%	2,006	2.8%	1,955	6.4%	1,955	6.4%	-3.7%		
	1,988	-0.6%	2,032	2.2%	2,144	-0.8%	2,144	5.5%	2,006	-1.2%	2,003	-1.4%	2,003	-1.4%	-0.2%		
	2,064	2.8%	1,989	-3.6%	2,039	0.3%	2,039	2.5%	2,108	-1.7%	1,991	-0.7%	1,991	-0.7%	-5.6%		
	2,117	-1.0%	2,138	3.6%	2,090	5.1%	2,090	-2.2%	2,077	1.9%	2,159	2.4%	2,159	2.4%	4.0%		
Total	8,219	19	8,320	1.2%	8,304	(16)	8,304	(16)	8,222	(82)	8,108	(114)	8,108	(114)	-1.4%		

Liberty Union High School District																					
Enrollment		12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		21/22	
		Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%
Avg Drop Rate/Mo		0.34%		0.61%		0.59%		0.64%		0.48%		0.38%		0.46%		0.44%		0.43%		0.44%	
Inc/Mo Indep Study		0.54%		1.94%		0.68%		2.36%		0.75%		1.23%		1.45%		1.14%		1.27%		1.29%	
MAY (registered students)																					
Liberty		0.993																			
LHS Sp Ed																					
Freedom																					
FHS Sp Ed																					
Heritage																					
HHS Sp Ed																					
La Paloma																					
Bridgeway (LP)																					
Indep Study																					
Gateway																					
NPS																					
Total July		1	#DIV/0!	0	-100.00%	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
Year-to-Year Change		#DIV/0!		-100.00%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
Original Estimate		1																			
JUNE (registered students)																					
Liberty																					
LHS Sp Ed																					
Freedom																					
FHS Sp Ed																					
Heritage																					
HHS Sp Ed																					
La Paloma																					
Bridgeway (LP)																					
Indep Study																					
Gateway																					
NPS																					
Total July		0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
Year-to-Year Change		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
Original Estimate																					
JULY (after Walk-Thru)																					
Liberty		2,125	0.81%	2,283	7.44%	2,461	7.80%	2,376	-3.45%	2,495	5.01%	2,532	1.47%	2,670	5.47%	2,818	5.54%	2,628	-6.74%	2,643	0.58%
LHS Sp Ed		67		57		30		63		62		61		44		24		27		66	
Freedom		2,479	-3.13%	2,597	4.76%	2,570	-1.04%	2,572	0.08%	2,638	2.57%	2,617	-0.80%	2,593	-0.91%	2,515	-3.01%	2,413	-4.06%	2,445	1.31%
FHS Sp Ed		56		26		52		52		54		40		28		52		54		58	
Heritage		2,335	3.69%	2,434	4.24%	2,547	4.64%	2,550	0.12%	2,556	0.24%	2,562	0.22%	2,627	2.55%	2,597	-1.14%	2,591	-0.23%	2,623	1.24%
HHS Sp Ed		28		31		14		11		14		31		31		35		65		70	
La Paloma		193	-7.66%	169	-12.44%	149	-11.83%	159	6.71%	151	-5.03%	176	16.34%	147	-16.32%	121	-17.68%	102	-15.70%	137	34.09%
Bridgeway (LP)		23		0		0		0		0		0		0		0		0		0	
Indep Study		413	-11.37%	354	-14.26%	336	-5.08%	330	-1.79%	270	-18.18%	252	-6.68%	225	-10.70%	177	-21.33%	146	-17.51%	172	17.97%
Gateway		49		56		57		61		60		59		59		56		57		56	
NPS		18		15		16		14		13		11		14		19		23		13	
Total July		7,786	-0.46%	8,022	3.03%	8,232	2.62%	8,188	-0.53%	8,313	1.53%	8,340	0.32%	8,438	1.16%	8,414	-0.28%	8,106	-3.66%	8,282	2.18%
Year-to-Year Change		-0.46%		3.03%		2.62%		-0.53%		1.53%		0.32%		1.16%		-0.28%		-3.66%		2.18%	
Original Estimate		7,799	(13)	7,961	61	7,961	271	8,375	(187)	8,258	55	8,386	(46)	8,365	73	8,414	-	8,351	(255)	8,263	(11)

	12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		21/22	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%
AUGUST	August		August		August		August		August		August		August		August		August		August	
Liberty	2,118	2.92%	2,262	-0.92%	2,408	-2.15%	2,395	0.60%	2,473	-0.86%	2,522	-0.38%	2,652	-0.67%	2,683	-4.79%	2,686	2.21%	2,632	-0.43%
LHS Sp Ed	64		56		63		62		55		62		38		79		56		66	
Freedom	2,483	-2.97%	2,560	-1.42%	2,531	-1.52%	2,595	0.86%	2,619	-0.72%	2,607	-0.38%	2,572	-0.81%	2,499	-0.84%	2,461	1.98%	2,434	-0.43%
FHS Sp Ed	47		26		51		52		50		29		41		61		58		58	
Heritage	2,290	4.76%	2,413	-0.86%	2,492	-2.16%	2,565	0.59%	2,485	-2.78%	2,552	-0.38%	2,599	-1.07%	2,547	-1.93%	2,636	1.74%	2,612	-0.43%
HHS Sp Ed	33		30		14		11		31		28		29		45		64		70	
La Paloma	186	5.08%	169	0.00%	146	-2.01%	152	-4.40%	156	3.31%	175	-0.38%	164	11.56%	141	16.53%	118	15.89%	136	-0.43%
Bridgeway (LP)	25		0		0		0		3		0		0		0		0		0	
Indep Study	436	-10.66%	361	1.98%	356	5.95%	309	-6.36%	286	5.93%	251	-0.38%	236	4.89%	174	-1.69%	164	12.33%	172	-0.43%
Gateway	45		57		59		62		60		59		53		55		59		55	
NPS	24		15		17		16		13		11		13		21		20		13	
Total August	7,751	-0.45%	7,949	-0.91%	8,137	-1.15%	8,219	0.38%	8,231	-0.99%	8,296	-0.53%	8,397	-0.49%	8,305	-1.30%	8,322	2.66%	8,247	-0.43%
Year-to-Year Change		0.56%		2.37%		1.01%		0.15%		0.15%		0.79%		1.22%		-1.10%		0.20%		-0.90%
Original Estimate	7,708	43	7,912	37	7,912	225	8,321	(102)	8,376	(145)	8,341	(45)	8,334	63	8,436	(131)	8,325	(3)	8,325	(78)
SEPTEMBER	September		September		September		September		September		September		September		September		September		September	
Liberty	2,124	0.28%	2,254	-0.35%	2,407	-0.04%	2,381	-0.58%	2,479	0.24%	2,493	-1.15%	2,617	-1.32%	2,675	-0.30%	2,628	-2.16%	2,620	-0.44%
LHS Sp Ed	62		56		65		61		53		60		41		78		54		65	
Freedom	2,477	-0.24%	2,514	-1.80%	2,509	-0.87%	2,587	-0.31%	2,610	-0.34%	2,570	-1.42%	2,550	-0.86%	2,503	0.16%	2,413	-1.95%	2,424	-0.44%
FHS Sp Ed	46		49		49		53		42		35		42		61		54		57	
Heritage	2,283	-0.31%	2,395	-0.75%	2,488	-0.16%	2,556	-0.35%	2,470	-0.60%	2,534	-0.71%	2,568	-1.10%	2,550	0.12%	2,591	-1.71%	2,600	-0.44%
HHS Sp Ed	32		30		15		15		29		43		29		46		65		69	
La Paloma	184	-1.08%	173	2.37%	165	13.01%	164	7.89%	166	6.41%	188	7.43%	169	3.05%	149	5.67%	102	-13.56%	136	-0.44%
Bridgeway (LP)	22		0		0		0		3		0		0		0		0		0	
Indep Study	457	4.82%	390	8.03%	355	-0.28%	330	6.80%	295	3.15%	256	1.99%	253	7.20%	193	10.92%	146	-10.98%	171	-0.44%
Gateway	44		55		58		62		60		55		52		55		57		55	
NPS	24		14		15		16		13		12		14		24		23		13	
Total September	7,755	0.05%	7,930	-0.24%	8,126	-0.14%	8,225	0.07%	8,220	-0.13%	8,246	-0.60%	8,335	-0.74%	8,334	0.35%	8,133	-2.27%	8,211	-0.44%
Year-to-Year Change		0.99%		2.26%		2.47%		1.22%		-0.06%		0.32%		1.08%		-0.01%		-2.41%		0.95%
Original Estimate	7,757	(2)	7,863	67	7,863	263	8,267	(42)	8,325	(105)	8,286	(50)	8,267	48	8,405	(71)	8,288	(155)	8,288	(77)
OCTOBER	October		October		October		October		October		October		October		October		October		October	
Liberty	2,112	-0.56%	2,246	-0.35%	2,394	-0.54%	2,377	-0.17%	2,459	-0.81%	2,490	-0.12%	2,615	-0.08%	2,656	-0.71%	2,622	-0.23%	2,609	-0.44%
LHS Sp Ed	64		56		68		61		61		59		41		85		65		65	
Freedom	2,463	-0.26%	2,509	-0.20%	2,501	-0.32%	2,571	-0.62%	2,603	-0.27%	2,565	-0.19%	2,547	-0.12%	2,475	-1.12%	2,438	1.04%	2,413	-0.44%
FHS Sp Ed	48		51		49		53		40		35		42		70		57		57	
Heritage	2,275	-0.35%	2,398	-0.13%	2,488	0.00%	2,547	-0.35%	2,468	-0.08%	2,529	-0.20%	2,560	-0.31%	2,550	0.00%	2,585	-0.23%	2,589	-0.88%
HHS Sp Ed	35		28		15		14		31		44		29		45		69		69	
La Paloma	174	-5.43%	175	1.16%	167	1.21%	158	-3.66%	168	1.20%	176	-8.38%	169	0.00%	143	-4.03%	132	29.41%	135	-0.44%
Bridgeway (LP)	24		0		0		0		3		0		0		0		0		0	
Indep Study	444	-2.84%	385	-1.28%	331	-6.76%	329	-0.30%	292	-1.02%	252	-1.56%	250	-1.19%	202	4.86%	179	22.60%	170	-0.44%
Gateway	46		54		58		62		59		55		52		55		55		55	
NPS	19		14		16		14		15		14		15		23		20		13	
Total October	7,704	-0.66%	7,916	-0.18%	8,087	-0.48%	8,186	-0.47%	8,199	-0.26%	8,219	-0.33%	8,320	-0.18%	8,304	-0.36%	8,222	1.09%	8,175	-0.44%
Year-to-Year Change		1.32%		2.75%		2.16%		1.22%		0.16%		0.24%		1.23%		-0.19%		-0.98%		-0.57%
Original Estimate	7,717	(13)	7,815	101	7,815	272	8,213	(27)	8,274	(75)	8,250	(31)	8,249	71	8,355	(51)	8,252	(30)	8,175	-

	12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		21/22	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%
NOVEMBER	November		November		November		November		November		November		November		November		November		November	
Liberty	2,102	-0.47%	2,247	0.04%	2,390	-0.17%	2,366	-0.46%	2,448	-0.45%	2,467	-0.92%	2,597	-0.69%	2,649	-0.26%	2,612	-0.38%	2,597	-0.44%
LHS Sp Ed	62	-0.16%	56	-1.24%	67	-0.76%	60	-0.27%	60		59		41		79		64		65	
Freedom	2,459	-0.16%	2,478	-0.14%	2,482	-0.76%	2,564	-0.27%	2,600	-0.12%	2,538	-1.05%	2,531	-0.63%	2,466	-0.36%	2,423	-0.62%	2,402	-0.44%
FHS Sp Ed	49	-0.22%	49	-0.38%	51	-0.04%	54	-0.43%	40		39		49		67		57		57	
Heritage	2,270	-0.22%	2,389	-0.38%	2,487	-0.04%	2,536	-0.43%	2,457	-0.45%	2,524	-0.20%	2,566	-0.16%	2,550	0.00%	2,577	-0.31%	2,577	-0.44%
HHS Sp Ed	35	6.32%	28	0.00%	15	-0.60%	14	0.00%	31		43		29		45		69		69	
La Paloma	185	6.32%	175	0.00%	166	-0.60%	158	0.00%	173	2.98%	183	3.98%	177	4.73%	144	0.70%	142	7.58%	134	-0.44%
Bridgeway (LP)	22	2.03%	0		0		0		3		0		0		0		0		0	
Indep Study	453	2.03%	401	4.16%	328	-0.91%	340	3.34%	311	6.51%	284	12.70%	272	8.80%	207	2.48%	189	5.59%	169	-0.44%
Gateway	43		53		59		61		56		56		52		55		53		55	
NPS	20		14		17		14		16		14		14		24		20		13	
Total November	7,700	-0.05%	7,890	-0.33%	8,062	-0.31%	8,167	-0.23%	8,195	-0.05%	8,207	-0.15%	8,318	-0.02%	8,286	-0.22%	8,206	-0.19%	8,139	-0.44%
Year-to-Year Change	1,905%		2,47%		2,18%		1,30%		0.34%		0.15%		1.35%		-0.38%		-0.97%		-0.82%	
Original Estimate	7,688	12	7,778	112	7,778	284	8,168	(2)	8,233	(36)	8,211	(4)	8,216	102	8,324	(36)	8,222	(16)	8,206	(67)
DECEMBER	December		December		December		December		December		December		December		December		December		December	
Liberty	2,087	-0.24%	2,245	-0.09%	2,376	-0.59%	2,358	-0.34%	2,443	-0.20%	2,451	-0.65%	2,589	-0.31%	2,635	-0.53%	2,607	-0.19%	2,586	-0.44%
LHS Sp Ed	61	-0.57%	55	-0.28%	65	-0.16%	60	-0.23%	61		59		41		92		64		64	
Freedom	2,445	-0.13%	2,471	-0.28%	2,478	-0.16%	2,558	-0.23%	2,594	-0.23%	2,523	-0.59%	2,519	-0.47%	2,460	-0.24%	2,413	-0.41%	2,392	-0.44%
FHS Sp Ed	48	-0.13%	58	-0.26%	50	-0.36%	55	-0.16%	43		38		57		73		57		56	
Heritage	2,267	-0.13%	2,382	-0.26%	2,478	-0.36%	2,540	-0.16%	2,458	-0.04%	2,518	-0.24%	2,549	-0.27%	2,543	-0.27%	2,574	-0.12%	2,566	-0.44%
HHS Sp Ed	35	-1.08%	26	-1.14%	15	-0.31%	15	3.16%	31		42		29		46		69		68	
La Paloma	183	-1.08%	173	-1.14%	171	-0.01%	163	3.16%	171	-1.16%	182	-0.55%	170	-3.95%	150	4.17%	160	12.88%	134	-0.44%
Bridgeway (LP)	20	-0.22%	0		0		0		3		0		0		0		0		0	
Indep Study	452	-0.22%	391	-2.49%	341	-3.96%	329	-3.24%	306	-1.61%	297	-4.58%	271	-0.37%	203	-1.93%	187	-1.05%	168	-0.44%
Gateway	44		53		59		61		57		57		52		55		53		55	
NPS	19		13		18		15		16		14		16		24		20		13	
Total December	7,671	-0.38%	7,867	-0.26%	8,051	-0.14%	8,154	-0.16%	8,183	-0.15%	8,181	-0.32%	8,293	-0.30%	8,281	-0.08%	8,204	-0.02%	8,103	-0.44%
Year-to-Year Change	1,78%		2,56%		2,34%		1,28%		0.35%		-0.02%		1.37%		-0.14%		-0.93%		-1.24%	
Original Estimate	7,660	11	7,741	126	7,741	310	8,126	28	8,192	(9)	8,172	8	8,184	109	8,293	(12)	8,192	12	8,204	(101)
JANUARY	January		January		January		January		January		January		January		January		January		January	
Liberty	2,080	4.37%	2,242	7.79%	2,366	5.53%	2,329	-1.55%	2,422	3.99%	2,431	0.37%	2,567	5.59%	2,599	1.25%	2,577	-0.85%	2,574	-0.10%
LHS Sp Ed	59	0.65%	54	1.35%	64	0.00%	60	3.06%	67	1.53%	59	-2.59%	41	-0.72%	91	-2.44%	62	-2.09%	64	-0.21%
Freedom	2,435	-0.65%	2,468	-0.13%	2,468	0.00%	2,544	3.06%	2,583	1.53%	2,516	-2.59%	2,498	-0.72%	2,437	-2.44%	2,386	-2.09%	2,381	-0.21%
FHS Sp Ed	45	7.44%	57	4.19%	48	4.45%	54	2.27%	41	-2.70%	37	-1.30%	56	1.69%	73	0.16%	57	0.91%	56	-0.05%
Heritage	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%	2,533	0.16%	2,556	0.91%	2,555	-0.05%
HHS Sp Ed	36	9.47%	26	-0.54%	15	-0.78%	14	3.01%	32	0.58%	40	8.30%	29	-8.38%	49	-13.64%	69	22.37%	68	-5.91%
La Paloma	185	9.47%	184	-0.54%	166	-8.78%	171	3.01%	172	0.58%	188	8.30%	176	-8.38%	152	-13.64%	186	22.37%	175	-5.91%
Bridgeway (LP)	32	-10.76%	0		0		0		0		0		0		0		0		0	
Indep Study	448	-10.76%	379	-15.40%	348	-8.16%	379	8.91%	290	-23.48%	294	1.38%	266	-9.52%	217	-18.42%	184	-15.21%	168	-8.83%
Gateway	42		51		58		57		53		50		50		52		52		54	
NPS	19		13		18		15		16		14		17		24		20		13	
Total January	7,648	-0.30%	7,836	-0.36%	8,018	-0.41%	8,146	-0.10%	8,131	-0.64%	8,116	-0.79%	8,229	-0.77%	8,227	-0.65%	8,149	-0.67%	8,108	0.07%
Year-to-Year Change	2,51%		2,46%		2,32%		1,60%		-0.18%		-0.18%		1.39%		-0.02%		-0.95%		-0.50%	
Original Estimate	7,632	16	7,706	130	7,706	312	8,053	93	8,202	(71)	8,133	(17)	8,140	89	8,278	(51)	8,158	(9)	8,158	(50)

	12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		21/22	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actuals to date	%	Estimate	%
FEBRUARY	February		February		February		February		February		February		February		February		February		February	
Liberty	2,068	-0.56%	2,232	-0.45%	2,348	-0.76%	2,310	-0.82%	2,419	-0.12%	2,422	-0.39%	2,553	-0.55%	2,590	-0.35%	2,557	-0.76%	2,563	-0.44%
LHS Sp Ed	59		53		64		68		67		59		41		88		62		64	
Freedom	2,427	-0.33%	2,463	-0.20%	2,450	-0.73%	2,540	-0.16%	2,561	-0.85%	2,506	-0.38%	2,475	-0.92%	2,426	-0.45%	2,373	-0.54%	2,370	-0.44%
FHS Sp Ed	44		56		52		53		41		37		54		69		59		56	
Heritage	2,257	-0.44%	2,360	-0.08%	2,454	-0.53%	2,461	-2.46%	2,456	0.04%	2,478	-0.36%	2,526	-0.12%	2,524	-0.36%	2,544	-0.47%	2,543	-0.44%
HHS Sp Ed	36		25		15		43		31		40		28		47		68		68	
La Paloma	178	-3.75%	171	-7.07%	170	2.41%	171	0.00%	186	8.14%	188	0.00%	179	1.70%	152	0.00%	192	3.23%	175	0.00%
Bridgeway (LP)	31		0		0		0		0		0		0		0		0		0	
Indep Study	467	4.24%	394	3.96%	348	0.00%	375	-1.06%	304	4.83%	298	1.23%	266	0.00%	227	4.61%	195	5.98%	170	1.29%
Gateway	42		51		58		55		55		50		50		52		53		54	
NPS	18		14		20		16		16		14		20		23		21		13	
Total February	7,627	-0.27%	7,819	-0.22%	7,979	-0.49%	8,092	-0.66%	8,136	0.06%	8,091	-0.30%	8,192	-0.46%	8,198	-0.35%	8,124	-0.31%	8,077	-0.36%
Year-to-Year Change	2.86%		2.52%		2.05%		1.42%		0.54%		-0.55%		1.24%		0.07%		-0.60%		-0.56%	
Original Estimate	7,606	21	7,671	148	7,671	308	8,010	82	8,162	(26)	8,084	(3)	8,108	84	8,247	(49)	8,197	(73)	8,197	(120)
MARCH	March		March		March		March		March		March		March		March		March		March	
Liberty	2,057	-0.53%	2,218	-0.63%	2,339	-0.36%	2,305	-0.22%	2,404	-0.62%	2,413	-0.38%	2,528	-0.98%	2,571	-0.73%	2,544	-0.51%	2,552	-0.44%
LHS Sp Ed	59		52		65		68		66		59		41		86		63		64	
Freedom	2,408	-0.76%	2,458	-0.20%	2,441	-0.37%	2,533	-0.28%	2,559	-0.06%	2,497	-0.38%	2,470	-0.20%	2,420	-0.25%	2,364	-0.38%	2,360	-0.44%
FHS Sp Ed	45		56		52		53		41		37		54		71		59		56	
Heritage	2,242	-0.66%	2,355	-0.21%	2,439	-0.61%	2,459	-0.08%	2,457	0.04%	2,472	-0.22%	2,520	-0.24%	2,512	-0.48%	2,539	-0.20%	2,536	-0.26%
HHS Sp Ed	35		25		15		30		31		40		28		46		67		68	
La Paloma	180	1.12%	158	-7.60%	165	-2.94%	170	-0.58%	195	4.84%	188	0.00%	183	2.23%	151	-0.66%	195	1.56%	175	0.00%
Bridgeway (LP)	30		0		0		0		0		0		0		0		0		0	
Indep Study	457	-2.14%	406	3.05%	353	1.44%	351	-6.40%	307	0.96%	301	1.23%	261	-1.88%	224	-1.32%	192	-1.54%	172	1.29%
Gateway	43		50		58		54		56		50		50		53		53		54	
NPS	18		15		18		15		17		14		19		20		21		13	
Total March	7,574	-0.69%	7,793	-0.33%	7,945	-0.45%	8,038	-0.67%	8,133	-0.04%	8,071	-0.25%	8,154	-0.46%	8,154	-0.54%	8,097	-0.33%	8,050	-0.33%
Year-to-Year Change	2.48%		2.86%		1.95%		1.17%		1.18%		-0.77%		1.03%		0.00%		-0.70%		-0.58%	
Original Estimate	7,585	(11)	7,641	152	7,641	304	7,971	67	8,100	33	8,084	7	8,081	73	8,220	(68)	8,170	(73)	8,170	(120)
APRIL	April		April		April		April		April		April		April		April		April		April	
Liberty	2,055	-0.10%	2,213	-0.23%	2,334	-0.21%	2,300	-0.22%	2,394	-0.42%	2,404	-0.35%	2,521	-0.28%	2,575	0.16%	2,531	-0.51%	2,540	-0.44%
LHS Sp Ed	60		51		65		68		66		57		41		86		63		64	
Freedom	2,410	0.09%	2,437	-0.85%	2,435	-0.25%	2,523	-0.39%	2,559	0.00%	2,501	0.17%	2,460	-0.40%	2,416	-0.17%	2,366	0.08%	2,349	-0.44%
FHS Sp Ed	44		56		53		53		40		36		54		71		59		56	
Heritage	2,239	-0.13%	2,345	-0.42%	2,442	0.12%	2,444	-0.61%	2,451	-0.24%	2,454	-0.73%	2,510	-0.40%	2,511	-0.04%	2,529	-0.39%	2,528	-0.33%
HHS Sp Ed	35		25		15		30		30		39		28		46		66		68	
La Paloma	177	-1.67%	163	3.16%	178	7.88%	173	1.76%	185	-5.13%	180	-4.26%	184	0.55%	147	-2.65%	203	4.10%	175	0.00%
Bridgeway (LP)	31		0		0		0		0		0		0		0		0		0	
Indep Study	454	-0.66%	418	2.96%	371	5.10%	367	4.58%	302	-1.63%	345	14.52%	261	0.00%	232	3.57%	195	1.56%	174	1.29%
Gateway	43		51		58		54		55		44		50		53		53		54	
NPS	18		16		17		15		17		12		20		21		20		13	
Total April	7,566	-0.11%	7,775	-0.23%	7,968	0.29%	8,027	-0.14%	8,099	-0.42%	8,072	0.02%	8,129	-0.31%	8,158	0.05%	8,085	-0.15%	8,022	-0.35%
Year-to-Year Change	2.83%		2.76%		2.48%		0.74%		0.80%		-0.33%		0.71%		0.35%		-0.89%		-0.78%	
Original Estimate	7,564	2	7,612	163	7,612	356	7,932	95	8,089	10	8,025	47	8,074	55	8,193	(35)	8,143	(58)	8,143	(121)

	12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		21/22	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%
MAY	May		May		May		May		May		May		May		May		May		May	
Liberty	2,054	-0.05%	2,058	-7.00%	2,320	-0.59%	2,296	-0.17%	2,392	-0.08%	2,399	-0.21%	2,521	0.00%	2,575	0.00%	2,520	-0.43%	2,529	-0.44%
LHS Sp Ed	58		58		65		65		66		57		41		86		63		64	
Freedom	2,395	-0.62%	2,394	-1.76%	2,421	-0.59%	2,514	-0.35%	2,555	-0.16%	2,494	-0.28%	2,457	-0.12%	2,409	-0.28%	2,356	-0.43%	2,339	-0.44%
FHS Sp Ed	43		43		53		53		40		36		54		71		59		56	
Heritage	2,230	-0.40%	2,238	-4.55%	2,432	-0.43%	2,442	-0.08%	2,446	-0.20%	2,453	-0.04%	2,511	0.04%	2,511	0.00%	2,522	-0.27%	2,520	-0.29%
HHS Sp Ed	35		35		15		30		29		39		28		46		66		68	
La Paloma	171	-3.39%	176	7.99%	178	0.00%	159	-8.09%	175	-5.41%	168	-8.67%	161	-12.50%	122	-17.01%	203	0.00%	175	0.00%
Bridgeway (LP)	27		0		0		0		0		0		0		0		0		0	
Indep Study	425	-6.39%	350	-16.27%	373	0.58%	348	-5.15%	290	-3.97%	327	-5.22%	254	-2.66%	208	-10.34%	197	1.27%	177	1.29%
Gateway	39		39		58		52		55		44		50		53		53		54	
NPS	18		16		17		14		14		13		22		21		20		13	
Total May	7,495	-0.94%	7,407	-4.73%	7,932	-0.46%	7,973	-0.87%	8,062	-0.46%	8,030	-0.52%	8,099	-0.37%	8,102	-0.69%	8,060	-0.31%	7,995	-0.33%
Year-to-Year Change	2,675		-1,177		7,089		0,52%		1,12%		-0.40%		0.86%		0.04%		-0.52%		-0.80%	
Original Estimate	7,545	(50)	7,584	(177)	7,584	348	7,989	(16)	8,054	8	8,015	15	8,025	74	8,167	(65)	8,118	(58)	8,118	(123)
CBEDS	7,704	1.32%	7,916	2.75%	8,087	2.16%	8,186	1.22%	8,199	0.16%	8,219	0.24%	8,320	1.23%	8,304	-0.19%	8,222	-0.95%	8,175	-0.57%
CBEDS Increase	100		212		171		99		13		20		101		(16)		(82)		(47)	
P-2/CBEDS	94.1%	93.42%	94.0%	93.52%	93.7%	93.64%	93.9%	93.60%	94.2%	93.78%	94.2%	93.78%	94.2%	93.85%	94.8%	93.95%	94.7%	94.11%	94.6%	94.20%
P-1 (A1-12)	7,309	3.59%	7,498	2.58%	7,654	2.08%	7,770	1.52%	7,789	0.24%	7,821	0.41%	7,935	1.40%	7,885	-0.63%	7,798	-1.11%	7,746	-0.68%
ADA Increase	253		189		156		116		19		32		114		(50)		(87)		(52)	
P-2/P-1	99.23%	99.51%	99.20%	99.50%	98.97%	99.46%	98.97%	98.46%	99.18%	98.29%	99.00%	99.26%	98.74%	98.20%	99.80%	99.14%	99.60%	99.20%	99.80%	99.27%
P-2 (A1-12)	7,253	2.21%	7,438	2.55%	7,575	1.84%	7,690	1.52%	7,725	0.45%	7,742	0.23%	7,835	1.20%	7,869	0.43%	7,782	-1.11%	7,731	-0.65%
ADA Increase	157	7.161	185	7.161	137	7.161	115	7.161	35	7.161	18	7.161	93	7.161	34	7.161	(87)	7.161	(51)	7.161
P-2 to April	95.9%		95.7%		95.1%		95.8%		95.4%		95.9%		96.4%		96.5%		96.3%		96.4%	

Liberty Union High School District											
Elementary School District Enrollment (CBEDS)										Actuals	Projected
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21-22
BRENTWOOD	0.87%	0.14%	0.19%	0.78%	1.02%	2.26%	3.51%	2.80%	1.62%	1.41%	-1.13%
Adams Middle 6-7	696	682	693	735	799	757	729	766	729	720	712
Adams Middle 8	334	363	353	371	368	406	442	363	420	364	360
Brentwood K-5	707	744	642	594	621	669	712	764	805	747	739
Edna Hill Middle 6-7	579	595	590	605	621	661	652	638	623	637	630
Edna Hill Middle 8	315	292	303	293	316	327	358	338	332	294	291
Garin K-5	806	795	630	643	591	603	607	653	731	727	719
Loma Vista K-5	642	639	647	621	668	666	634	613	617	585	578
Marsh Creek K-5	696	691	649	693	673	681	678	732	765	751	742
Mary Casey Black K-5			450	551	606	628	669	722	695	677	669
Pioneer K-5	917	921	869	879	880	894	901	876	892	874	864
Paul Krey K-5	924	933	930	893	871	874	873	859	825	801	792
Ron Nunn K-5	631	624	586	546	532	553	608	650	660	645	638
Bristow Middle 6-7	732	746	741	745	781	784	755	796	774	740	732
Bristow Middle 8	352	395	380	377	384	388	410	397	408	402	397
Non-Public School 8	5	3	4	4	11	1	3	10	7	3	3
Total Brentwood	8,336	8,423	8,467	8,550	8,722	8,892	9,031	9,177	9,283	8,967	8,865
Percent Growth	-0.66%	1.04%	0.52%	1.51%	3.01%	4.00%	1.59%	1.64%	1.17%	-3.44%	-1.10%

BYRON	0.60%	-0.50%	-0.09%	-1.78%	-2.37%	0.63%	-0.22%	-1.58%	-3.90%	-4.92%	-5.15%
Discovery Bay K-5	509	494	498	496	501	489	469	418	416	400	379
Excelsior Middle 6-7	404	405	381	373	388	392	373	387	339	325	308
Excelsior Middle 8	202	221	195	198	185	198	207	182	189	180	171
Timber Point K-5	562	567	543	540	563	521	537	488	484	410	389
Byron Independent St 5-6	0	0	0	0	0	0	0	0	0	5	0
Non-Public School	0	0	0	0	0	0	0	0	1	0	1
Total Byron	1,677	1,687	1,617	1,607	1,637	1,600	1,586	1,475	1,429	1,320	1,248
Percent Growth	-0.77%	0.60%	-4.15%	-0.59%	1.86%	-2.30%	-0.86%	-6.94%	-2.90%	-7.39%	-5.02%

KNIGHTSEN	-1.91%	-2.54%	-0.94%	0.85%	6.36%	5.61%	5.10%	5.92%	4.02%	0.73%	-2.02%
Knightesen Elementary K-7	418	429	428	468	480	351	342	288	296	272	266
Knightesen Elementary 8	55	43	53	64	54	60	54	76	23	34	33
Old River Elementary K-6	0	0	0	0	0	175	201	268	261	275	269
Old River Elementary 8	0	0	0	0	0	0	0	0	25	27	26
Non-Public Schools	0	0	0	0	0	0	0	0	0	0	0
Total Knightesen	473	472	481	532	534	586	597	632	605	608	596
Percent Growth	-1.66%	-0.21%	1.91%	10.81%	0.42%	9.77%	2.06%	5.97%	-4.52%	0.47%	-2.03%

OAKLEY	0.19%	-0.12%	1.16%	2.28%	2.12%	1.43%	0.71%	1.89%	2.51%	0.00%	-3.12%
Almond Grove K-5				310	381	449	493	514	541	513	497
Delta Vista 6-7	526	533	521	526	517	506	586	609	583	575	557
Delta Vista 8	286	292	259	269	272	264	267	295	320	298	289
Gehringer K-5	726	743	813	718	765	783	805	786	757	694	672
Iron House K-5	618	674	755	686	729	737	727	807	504	521	505
Laurel K-5	682	657	647	576	519	462	475	488	447	375	363
O'Hara Park Middle 6-7	563	586	576	541	588	607	561	530	531	497	481
O'Hara Park Middle 8	260	267	299	327	276	267	311	283	258	239	232
Oakley K-5	495	466	487	461	435	409	448	418	390	397	385
Summer Lake K-5	0	0	0	0	0	0	0	0	346	341	330
Vintage Parkway K-5	495	522	509	527	523	529	523	534	512	484	469
Non-Public Schools	5	5	5	5	3	2	1	3	5	5	5
Total Oakley	4,656	4,745	4,871	4,946	5,008	5,015	5,197	5,267	5,194	4,939	4,785
Percent Growth	0.41%	1.91%	2.66%	1.58%	1.27%	0.14%	3.63%	1.40%	-1.40%	-4.84%	-2.97%

Total Enroll - all Grades	15,142	15,327	15,436	15,635	15,901	16,093	16,411	16,551	16,511	15,834	15,494
Percent Growth	-0.38%	1.22%	0.71%	1.29%	1.70%	1.21%	1.98%	0.85%	-0.24%	-4.10%	-2.15%

8th GRADERS	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21-22
Total Enroll - 8th Grade	1,804	1,873	1,842	1,899	1,855	1,910	2,049	1,934	1,975	1,838	1,799
Percent Growth	-1.37%	3.82%	-1.66%	3.09%	-2.32%	2.96%	7.28%	-5.61%	2.12%	-6.94%	-2.14%
9th Graders at LHS	565	645	647	642	639	696	702	738	749	680	670
percent of total PY 8th Graders	30.89%	35.75%	34.54%	34.85%	33.65%	37.52%	36.75%	36.02%	36.76%	36.51%	36.43%
9th Graders at FHS	680	638	683	679	739	654	681	681	654	646	622
percent of total PY 8th Graders	37.18%	35.37%	36.47%	36.86%	39.92%	35.26%	34.40%	33.24%	34.30%	33.98%	33.84%
9th Graders at HHS	631	634	671	659	673	641	687	740	623	697	659
percent of total PY 8th Graders	34.50%	35.14%	35.92%	35.78%	35.44%	34.56%	35.97%	36.12%	35.55%	35.88%	35.85%
Total 9th Graders	1,876	1,917	2,001	1,980	2,051	1,991	2,046	2,159	2,026	2,023	1,950
Cohort Increase	102.6%	106.3%	106.8%	107.5%	108.0%	107.3%	107.1%	105.4%	104.8%	102.4%	106.1%
change in 9th over PY	34.00	41.00	84.00	-21.00	71.00	-60.00	55.00	113.00	-133.00	-3.00	-72.63

8th of PY to 9th of CY	47.00	113.00	128.00	138.00	152.00	136.00	136.00	110.00	92.00	48.00	112.37
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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	257
Adjustment	(4,222)	(5,232)	(4,469)	(98)	1,745	(4,958)	3,880	(4,866)
Final Site Allocation	37,495	34,138	31,097	32,260	36,029	33,519	32,549	29,084
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	29,084
	7,492	7,848	8,015	8,113	8,181	8,235	8,305	8,289
Total Site Allocations	1,025,435	1,119,676	1,143,575	1,219,159	1,231,065	1,243,722	1,251,284	1,252,796
	-2.6%	9.2%	2.1%	6.6%	1.0%	1.0%	1.6%	0.7%

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

*Independence includes GATEWAY enrollment as of 2016-17

Liberty Union High School District

Personnel (FTE by Resource)

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

Liberty Union High School District

Personnel (FTE by Resource)

	17/18		18/19		19/20		20/21	
6500								
6512 Special Education								
Certificated (inc Psychs)	55.000	1.41	54.500	(0.50)	57.500	3.00	59.000	1.50
Classified	61.470	5.90	72.407	10.94	75.751	3.34	85.189	9.44
Management	3.000	0.00	4.000	1.00	4.500	0.50	3.000	(1.50)
Total	119.470	7.31	130.907	11.44	137.751	6.84	147.189	9.44
7338 College Readiness								
Certificated	0.000	0.00	0.340	0.34	0.000	(0.34)	0.000	0.00
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.100	0.10	0.500	0.40	0.000	(0.50)	0.000	0.00
Total	0.100	0.10	0.840	0.74	0.000	(0.84)	0.000	0.00
7510 Low Performing								
Certificated	0.000	0.00	0.000	0.00	1.530	1.53	1.530	0.00
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Total	0.000	0.00	0.000	0.00	1.530	1.53	1.530	0.00
8150 Routine Repair & Maint								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	8.500	0.00	8.500	0.00	8.500	0.00	9.000	0.50
Management	1.000	0.00	1.000	0.00	1.000	0.00	1.000	0.00
Total	9.500		9.500	0.00	9.500	0.00	10.000	0.00
6387								
6388 CTEIG/K12SWP								
Certificated	17.010	1.45	17.030	0.02	16.370	(0.66)	17.210	0.84
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Total	17.010	1.45	17.030	0.02	16.370	(0.66)	17.210	0.84
Certificated (inc psychs)	390.340	0.12	389.490	(0.85)	399.180	9.69	398.320	(0.86)
Classified	200.064	6.16	210.157	10.09	214.314	4.16	219.064	4.75
Management	32.350	1.00	31.550	(0.80)	32.550	1.00	31.550	(1.00)
Total General Fund	622.753	7.28	631.197	8.44	646.044	14.85	648.934	2.89
	7.72%		7.72%		7.72%		7.72%	
Enrollment in Jan (less SE, LAP, IS)								
Certificated (less LAP, SE, IS, Lib, Couns)	371.97	-	372.12	-	382.81	-	381.11	-
	4.13%		4.13%		4.13%		4.13%	
ADULT ED FUND - 11								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	7.500	1.25	7.925	0.43	7.925	0.00	7.175	(0.75)
Management	1.450	0.00	1.450	0.00	1.450	0.00	1.450	0.00
Total Adult Education Fund	8.950	0.00	9.375	0.00	9.375	0.00	8.625	0.00
CAFETERIA FUND - 13								
Liberty High School	5.750	0.25	5.250	(0.50)	5.250	0.00	5.250	0.00
Freedom High School	4.813	(0.31)	5.156	0.34	5.156	0.00	4.719	(0.44)
Heritage High School	4.375	(0.25)	4.250	(0.13)	4.250	0.00	4.438	0.19
Management	1.000	0.00	1.000	0.00	1.000	0.00	1.000	0.00
Total Cafeteria Fund	15.938	(1.19)	15.656	(1.19)	15.656	(1.19)	15.406	(1.19)
TRANSPORTATION - 63								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	26.563	1.37	27.969	1.37	27.969	1.37	28.407	1.37
Management	2.000	0.00	2.000	0.00	2.000	0.00	2.000	0.00
Total	28.563	1.37	29.969	1.37	29.969	1.37	30.407	1.37
	676.20		687.73		701.04		703.37	

Liberty Union High School District

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

2021 1,776,204

2022 1,776,204

2023 645,263

2,024.00 460,090

2,025.00 460,090

2026-2030 2,300,453

Total Payments 7,418,304

Interest (852,604)

Present Value 6,565,700

LONG-TERM LIABILITIES:

(note 10 of Financial Statements)

	Balances 7/1/20	Additions	Deductions	Balances 6/30/20	Due w/in 1 yr
Compensated Absences	325,629	410,668	325,629	410,668	410,668
Genl Obligation Bonds	94,780,000	0	5,505,000	89,275,000	5,400,000
Bond Premium	4,941,104	0	281,255	4,659,849	281,254
Capital Leases	8,083,581	0	1,517,881	6,565,700	1,567,689
Other Post Emp Benefits	12,949,794	2,301,722	169,798	15,081,718	
Net Pension Liability	84,921,673	0	1,051,968	83,869,705	
TOTAL	206,001,781	2,712,390	8,851,531	199,862,640	7,659,611

LIBERTY UNION HIGH SCHOOL DISTRICT
CAPITAL LEASES LONG TERM LIABILITY DETAIL

	Fund 25	Fund 01 duo 932	Fund 01 duo 610	
	KNN	La Paloma	Cisco Technology Upgrade	Totals
	Construction	La Paloma		
<u>Asset Cost</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Amount Financed</u>	5,550,658	8,515,397	7,775,891	21,841,946
<u>Total Payments</u>				
2021/22	370,346	463,317	945,766	1,779,429
2022/23	370,346	463,317		833,663
2023/24	0	463,317		463,317
2024/25	0	463,317		463,317
2025/26	0	463,317		463,317
2026/27	0	463,317		463,317
2027/28	0	463,317		463,317
2028/29	0	463,317		463,317
2029/30	0	463,317		463,317
Pyr Pymts	4,809,966	4,345,539	6,830,125	15,985,629
Fut Pymts	740,692	4,169,856	945,766	5,856,314
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

2021-22 Debt Service Payments

OBJ	ACCOUNT	DESCRIPTION	2021-22	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	01-0000-0000-9100-050-0-932-7439	LAP COP DEBT PAYMENT	287,152.00	Zion acct end # 9002
7438	01-0000-0000-9100-050-0-932-7438	LAP COP INTEREST PYMT	176,165.00	Zion acct end # 9002
			<u>463,317.00</u>	
	District Wide Cisco Technology Upgrade			
7439	01-0000-0000-9100-000-0-620-7439	DEBT PAYMENT	831,445.00	Key Gov Finance
7438	01-0000-0000-9100-000-0-620-7438	INTEREST PAYMENT	114,323.00	Key Gov Finance
			<u>945,768.00</u>	

Liberty Union High School District

GO Bond Amortization

Date	Payments	Principal	Interest	Issued (Redeem)	Balance
Beginning					
00/01	22,302,278	20,345,000	1,957,278	19,360,000	31,780,000
01/02	1,673,675	330,000	1,343,675	22,357,658	53,807,658
02/03	3,237,939	1,220,000	2,017,939	567,375	53,155,033
03/04	3,511,958	1,390,000	2,121,958	18,195,716	69,960,749
04/05	4,251,958	1,565,000	2,686,958	1,395,501	69,791,250
05/06	4,574,364	1,915,000	2,659,364	356,875	68,233,125
06/07	4,485,456	1,901,219	2,584,237		66,331,906
07/08	4,558,486	2,130,186	2,428,300		64,201,720
08/09	4,715,222	2,412,715	2,302,507		61,789,005
09/10	4,603,397	1,791,997	2,811,400		59,997,008
10/11	6,046,850	3,316,986	2,729,864	3,149,978	59,830,000
11/12	5,422,265	2,700,000	2,722,265		57,130,000
12/13	5,249,415	2,650,000	2,599,415	(1,340,000)	53,140,000
GO Bond Refunding					
13/14	4,276,016	2,135,000	2,141,016		51,005,000
14/15	4,274,538	2,235,000	2,039,538		48,770,000
15/16	4,240,400	2,295,000	1,945,400		46,475,000
16/17	4,246,088	2,375,000	1,871,088		44,100,000
17/18	4,259,588	2,475,000	1,784,588	60,000,000	101,625,000
18/19	10,784,338	6,845,000	3,939,338		94,780,000
19/20	9,215,710	5,505,000	3,710,710		89,275,000
20/21	8,897,688	5,400,000	3,497,688		83,875,000
21/22	6,274,063	2,955,000	3,319,063		80,920,000
22/23	6,406,963	3,230,000	3,176,963		77,690,000
23/24	6,484,388	3,460,000	3,024,388		74,230,000
24/25	6,555,913	3,680,000	2,875,913		70,550,000
2026-2030	32,840,031	21,000,000	11,840,031		49,550,000
2031-2035	17,983,519	9,625,000	8,358,519		39,925,000
2036-2040	17,407,194	10,465,000	6,942,194		29,460,000
2041-2045	20,561,400	16,180,000	4,381,400		13,280,000
2046-2050	14,103,600	13,280,000	823,600		0
TOTALS	178,811,436	113,140,000	65,671,436		

Bond Debt Service 6/30/2021

Liberty Union 2001	3,184,874
Liberty Union 1988	1,503,548
Liberty Union 1994	3,595,347
Liberty Union 2016	60,000,000
Liberty Union 2020	62,000,000

Liberty Union High School District

Assessed Valuation

Year	Assessed Valuation	Percent Change	Tax Rate per \$100	Bonding Capacity	Outstanding Debt	Net Capacity
87/88	1,569,948,993		0.0000	19,624,362		
88/89	1,723,563,519	9.78%	0.0280	21,544,544	5,000,000	23.2%
89/90	1,894,248,052	9.90%	0.0260	23,678,101	4,930,000	20.8%
90/91	2,072,613,389	9.42%	0.0500	25,907,667	4,860,000	18.8%
91/92	2,615,633,260	26.20%	0.0450	32,695,416	4,775,000	14.6%
92/93	2,798,488,606	6.99%	0.0351	34,981,108	10,890,000	31.1%
93/94	2,945,548,033	5.25%	0.0298	36,819,350	10,375,000	28.2%
94/95	3,032,708,087	2.96%	0.0560	37,908,851	22,080,000	58.2%
95/96	3,125,583,945	3.06%	0.0789	39,069,799	34,775,000	89.0%
96/97	3,253,423,602	4.09%	0.0757	40,667,795	34,455,000	84.7%
97/98	3,391,977,561	4.26%	0.0766	42,399,720	34,050,000	80.3%
98/99	3,614,704,315	6.57%	0.0757	45,183,804	33,495,000	74.1%
99/00	4,107,986,191	13.65%	0.0697	51,349,827	32,765,000	63.8%
00/01	4,656,342,650	13.35%	0.0630	58,204,283	31,780,000	54.6%
01/02	5,436,357,809	16.75%	0.0372	67,954,473	53,807,658	79.2%
02/03	6,413,134,539	17.97%	0.0425	80,164,182	53,155,033	66.3%
03/04	7,559,426,837	17.87%	0.0350	94,492,835	69,960,749	74.0%
04/05	9,044,303,689	19.64%	0.0489	113,053,796	69,791,250	61.7%
05/06	10,940,993,445	20.97%	0.0379	136,762,418	68,233,125	49.9%
06/07	13,622,663,763	23.51%	0.0331	170,283,297	66,331,906	39.0%
07/08	15,621,462,306	12.67%	0.0276	195,268,279	64,201,720	32.9%
08/09	14,519,508,882	-10.05%	0.0289	181,493,861	61,789,005	34.0%
09/10	11,863,043,097	-22.30%	0.0376	148,288,039	59,997,008	40.5%
10/11	11,413,507,825	-3.79%	0.0390	142,668,848	59,830,000	41.9%
11/12	10,895,556,004	-4.54%	0.0386	136,194,450	57,130,000	41.9%
12/13	10,891,696,790	-0.04%	0.0350	136,146,210	53,140,000	39.0%
13/14	11,741,822,329	7.81%	0.0350	146,772,779	51,005,000	34.8%
14/15	13,730,666,334	16.94%	0.0273	171,633,329	48,770,000	28.4%
15/16	15,062,649,337	9.70%	0.0237	188,283,117	46,475,000	24.7%
16/17	16,431,034,610	9.08%	0.0217	205,387,933	44,100,000	21.5%
17/18	17,732,009,987	7.92%	0.0450	221,650,125	101,625,000	45.8%
18/19	19,015,860,817	7.24%	0.0182	237,698,260	94,780,000	39.9%
19/20	20,411,230,743	7.34%	0.0178	255,140,384	89,275,000	35.0%
20/21	21,609,762,668	5.87%	0.0370	270,122,033	83,875,000	31.1%
Assessed Valuation						
Historical 4-Year Average		7.90%				

Estimate based on Avg

14/15	12,668,858,170	7.90%	0.0273	158,360,727	48,770,000	30.8%
15/16	14,814,724,622	16.94%	0.0237	185,184,058	46,475,000	25.1%
16/17	16,251,869,835	9.70%	0.0217	203,148,373	44,100,000	21.7%
17/18	17,728,291,336	9.08%	0.0450	221,603,642	101,625,000	45.9%
18/19	19,131,980,820	7.92%	0.0182	239,149,760	94,780,000	39.6%
19/20	20,517,193,747	7.24%	0.0178	256,464,922	89,275,000	34.8%
20/21	22,022,730,383	7.34%	0.0178	275,284,130	83,875,000	30.5%
21/22	23,315,888,340	5.87%	1.0178	291,448,604	80,920,000	27.8%

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

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

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

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

Liberty Union High School District

General Fund - 01

Description		16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Estimated Actuals	21/22 Budget
Beginning Fund Balance - Unrestricted		7,755,834	8,811,822	7,250,441	6,755,499	8,449,769	9,491,219
Beginning Fund Balance - Restricted		5,073,401	5,266,981	4,903,729	5,482,391	6,551,938	16,068,968
BEGINNING FUND BALANCE - TOTAL		12,829,235	14,078,803	12,154,171	12,237,891	15,001,707	25,560,186
Revenues							
Revenue LCFF	8010	70,757,188	72,738,568	78,915,085	81,893,433	81,662,176	85,751,802
percent increase		6.11%	-0.13%	1.87%	5.72%	5.42%	4.71%
Federal Sources	8100	2,174,268	2,183,944	2,346,365	3,149,296	7,636,182	4,573,144
State Sources	8300	8,843,141	8,163,410	12,317,116	7,368,261	16,696,235	10,766,740
Local Sources	8600	4,539,597	3,552,630	4,490,983	4,351,587	4,182,484	4,512,533
Total Revenues		86,314,193	86,638,552	98,069,549	96,762,577	110,177,078	105,604,219
percent increase		3.14%	1.67%	5.37%	3.96%	18.38%	9.14%
Expenditures							
Certificated Salaries	1000	36,092,789	37,308,928	38,361,302	39,314,874	40,318,603	46,168,733
Classified Salaries	2000	9,713,797	10,088,879	10,520,928	11,204,429	10,767,599	12,704,459
Employee Benefits	3000	19,325,021	21,199,786	25,786,321	24,101,992	24,418,362	28,464,339
Books & Supplies	4000	5,074,469	4,708,238	4,220,212	2,990,571	5,852,635	6,588,790
Services & Other	5000	9,690,130	11,118,072	12,597,454	13,292,763	13,837,704	14,008,557
Capital Outlay	6000	1,271,233	783,885	411,081	494,619	186,611	800,392
Other Outgo	71-7299/74-7499	2,905,674	3,455,905	4,129,614	4,139,085	4,139,085	4,139,085
Direct Support/Indirect Costs	73-7399	(8,487)	(51,352)	(48,450)	(80,000)	(102,000)	(92,000)
Total Expenditures		84,064,625	88,612,341	95,978,462	95,458,333	99,418,599	112,782,355
percent increase		6.45%	2.13%	4.01%	3.44%	7.73%	18.15%
Surplus (Deficit)		2,249,568	(1,973,789)	2,091,088	1,304,244	10,758,479	(7,178,137)
Other Sources/Uses							
Transfers In:							
From Other Funds		0	0	0	200,000	250,000	0
Total Transfers In		0	0	0	200,000	250,000	0
(Transfers Out):							
Adult Education Fund - 11	7615						
Deferred Maintenance Fund - 14	7612	(1,000,000)	(1,500,000)	(2,007,368)	(500,000)	(450,000)	0
To Other Funds							
Total Transfers Out		(1,000,000)	(1,500,000)	(2,007,368)	(500,000)	(450,000)	0
Net Other Sources/Uses		(1,000,000)	(1,500,000)	(2,007,368)	(300,000)	(200,000)	0
Change in Fund Balance		1,249,568	(3,473,789)	83,720	1,004,244	10,558,479	(7,178,137)
ENDING FUND BALANCE		14,078,803	10,605,014	12,237,891	13,242,134	25,560,186	18,382,049
Components of Ending Fund Balance							
Reserved Non-Expendable:							
Revolving Cash	7991	10,000	10,000	10,000	10,000	10,000	10,000
Restricted Balance	7921	5,266,981	4,088,538	5,482,391	5,630,545	15,275,327	9,899,267
Prepaid Expenses		0	0	0	0	0	0
Assigned or Locally Restricted		113,634	250,000	45,390	250,000	100,000	100,000
Reserved for Textbooks		517,335	1,400,000	0	0	0	0
Reserved for Technology		1,500,000	1,500,000	0	0	0	0
Reserved for Supplemental		1,000,000	0	1,002,575	250,000	200,000	200,000
Reserve for Economic Uncert (min 3%)	7910/9770	2,521,939	2,658,370	2,879,354	2,863,750	2,982,558	3,383,471
Reserve for Economic Uncert Board (2%)		1,681,293	1,772,247	1,919,569	1,909,167	1,988,372	2,255,647
Undesignated/Unappropriated	7990	1,467,621	(1,074,141)	898,611	2,328,673	5,003,929	2,533,664
Undesignated Reserve Percent		1.75%	-1.21%	0.94%	2.44%	5.03%	2.25%
ENDING FUND BALANCE		14,078,803	10,605,014	12,237,891	13,242,134	25,560,186	18,382,049

Liberty Union High School District									
Revenues - 8000									
				16/17	17/18	18/19	19/20	20/21	21/22
Description				Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
Revenue Limit Sources 8000									
Revenue Limit/ LCFF	UR	8011		27,423,503	27,930,734	29,301,156	30,709,721	32,418,328	37,491,183
Education Protection Acct (EPA)	UR	8012		11,654,427	11,541,842	13,087,479	12,263,773	7,948,568	7,948,568
Revenue Limit - Prior Year	UR	8019		1	0	5,677	0	0	0
HOX	UR	8021		196,257	194,959	196,941	195,275	195,025	192,985
Timber Tax & Other Tax Subvention	UR	8022		0	0	0	0	0	0
In Lieu Taxes	UR	8029		1,170	1,170	0	0	1,257	1,257
Secured Taxes	UR	8041		24,707,160	26,696,189	28,658,626	30,686,486	32,468,906	32,281,577
Unsecured Taxes	UR	8042		766,723	802,165	840,506	898,798	939,104	855,444
Supplemental Taxes	UR	8044		875,505	875,505	951,018	951,018	873,878	250,527
ERAF/SERAF	UR	8045		3,511,839	3,439,015	4,059,176	4,213,004	4,600,467	4,370,825
Community Redevelopment Fund		8047		934,126	560,649	943,772	943,772	1,189,090	1,189,090
State Allocation Sub-Total (doesn't include Revenue Limit 8011,19)				70,070,711	72,042,228	78,044,351	80,861,847	80,834,623	84,581,456
Special Ed - Rev Limit (Unrestricted)	UR	8091		(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)
Special Ed - Rev Limit (Restricted)	R	8091		0	0	0	0	0	0
Continuation Ed - Rev Limit (Unrestricted)	UR	8091		0	0	0	0	0	0
Continuation Ed - Rev Limit (Restricted)	R	8091		0	0	0	0	0	0
PERS Reduction	UR	8092		0	0	0	0	0	0
Property Tax Transfers	UR	8097		1,795,324	1,805,187	1,979,581	2,140,433	2,136,400	2,279,193
Total LCFF Revenue Sources				70,757,188	72,738,568	78,915,085	81,893,433	81,662,176	85,751,802
Federal Sources 8100				6.1%	-0.1%	1.9%	5.7%	5.4%	4.7%
Special Education	R	8181		1,269,310	1,256,796	1,443,698	1,456,761	1,480,839	1,527,031
Special Ed Disc Grants		8182							
Federal Sources 8200				#REF!	-1.2%	3.6%	4.5%	6.2%	4.8%
Special Ed Disc Grants	R	8182		90,249	90,383	90,751	91,187	91,899	94,766
Title I	R	3010		448,518	514,778	479,149	484,841	687,490	628,737
ARRA - QEIA - Jobs Bill	R	8290		0	0	0	0	0	0
VEA Perkins (P=506)	R	3550		109,450	99,184	102,024	115,441	103,629	103,629
Drug-Alcohol-Tobacco	R	3710		0	0	0	0	0	0
Title II - Teacher Quality	R	4035		65,988	109,733	141,086	140,934	169,186	122,925
Title V - Innov Strategy - IASA	R	4110		0	0	0	0	0	0
Title III - LEP/Homeless Grant	R	4203		61,894	57,146	46,434	53,998	57,650	57,650
Title III - Immigrant	R	4201				624	14,687	11,091	11,091
ESSA	R	5510				0	373,617	471,702	361,497
Medical/SPED	R	5640		0	0	0	0	0	0
All Other	U	8290		128,859	55,924	42,599	417,829	4,562,697	1,665,818
8200 Sub-Total				904,958	927,148	902,667	1,692,534	6,155,343	3,046,113
Total Federal Sources				2,174,268	2,183,944	2,346,365	3,149,295	7,636,182	4,573,144
State Sources 8300				3.5%	10.4%	3.4%	38.8%	236.6%	45.2%
Revenue Limit Core and Remedial		8311		0	0	0	0	0	0
EIA	R	7090		0	0	0	0	0	0
Home to School Transportation RE	R	7230		0	0	0	0	0	0
Home to School Transportation SE	R	7240		0	0	0	0	0	0
8300 Sub-Total				0	0	0	0	0	0
Mandated Costs Reimbursement	UR	8550		2,080,979	1,587,395	1,887,997	485,300	487,418	497,500
CELDT/Student Ident/cahsee	UR	8590		0	0	0	0	0	0
Pupil Testing	UR	8590		17,205	2,440	0	0	0	0
Class Size Reduction	UR	8590		0	0	0	0	0	0
School Safety-0053	UR	8590		0	0	0	0	0	0
CAHSEE	UR	8590		0	0	0	0	0	0
APPT/CASHEE/CELDT	UR	8590		0	52,994	16,440	14,676	10,000	10,000

Revenues (continued)								
			16/17	17/18	18/19	19/20	20/21 Estimated	21/22
Description			Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Site Block Grant	UR	8590	0	0	0	0	0	0
Lottery - Unrestricted	UR	8560	1,178,727	1,150,530	1,354,731	967,158	1,000,000	1,200,000
8500 Sub-Total (Unrestricted)			3,276,911	2,793,359	3,259,168	1,467,134	1,497,418	1,707,500
CA Clean Energy Jobs Act	R	6230	424,618	411,166	0	0	0	0
Educator Effectiveness	R	6264	0	0	0	0	0	0
Lottery - Restricted	R	6300	391,834	300,000	574,470	300,000	225,000	400,000
PADA	R	6385	67,445	75,150	79,650	81,000	81,000	81,000
College Readines Grant	R	7338	377,499	0	0	0	0	0
CTE Incentive Grant (CTEIG)	R	6387	1,123,552	1,019,485	1,068,324	753,777	872,545	872,545
K12 Strong Workforce	R	6388	0	0	0	371,419	322,521	322,521
SPED Mental Health and Staff Dev	R	6512	470,535	478,588	492,225	509,811	507,320	507,320
Ag Incentive Grant	R	7010	5,602	7,307	6,999	9,035	17,985	17,985
Calif Partnership Academy - TLC	R	7220	61,207	74,970	75,600	77,670	77,670	77,670
CSIS / Wetlands Grant	R	7370	34,539	24,700	14,939	19,000	20,102	20,102
CSEA Prof Develop	R	7311	0	0	45,044	0	0	0
Low Performing Students	R	7510	0	0	351,651	0	0	0
COVID-19	R	7388	0	0	0	137,021	0	0
Other State Revenue (carryover)	R	8590	0	0	36,206	64,446	9,067,811	2,701,464
GASB 68 STRS Liability	R	7690	2,609,399	2,978,685	6,312,840	3,577,948	4,006,863	4,058,633
8500 Sub-Total (Restricted)			5,566,230	5,370,051	9,057,949	5,901,127	15,198,817	9,059,240
Total State Sources			8,843,141	8,163,410	12,317,116	7,368,261	16,696,235	10,766,740
Local Sources 8600			-18.6%	21.0%	27.2%	-23.9%	72.4%	46.1%
Paid Transportation Fees/Admin	UR		92,460	109,360	137,627	110,000	70,000	70,000
General Fund Interest (LAIF)	UR		150,353	225,000	292,784	90,110	52,869	100,000
Other Local (includes WC)	UR		469,241	296,071	380,846	475,641	220,625	219,960
Leases and Rentals	UR		435,168	379,438	340,412	296,608	166,038	236,038
Interagency Services	UR		0	0	0	0	16,184	0
BTSA	UR		91,842	142,370	0	0	0	0
TRAN Interest	UR		0	0	0	0	0	0
8600 Sub-Total (Unrestricted)			1,239,064	1,152,239	1,151,669	972,359	525,716	625,998
Paid Transportation Fees	R		0	0	0	0	0	0
Other Local Revenue	R		146,356	0	24,123	27,131	0	0
SIG/AT&T Boot /Laurence/Mural	R		0	0	0	0	0	0
Redev Pass Thru (Oakley, Brentwood)	R		750,441	280,635	770,933	625,367	625,367	625,367
ROP Contract	R		0	0	0	0	0	0
Special Ed Revenue	R		2,403,736	2,119,756	2,544,258	2,726,730	3,031,401	3,261,168
8600 Sub-Total (Restricted)			3,300,533	2,400,391	3,339,314	3,379,228	3,656,768	3,886,535
Total Local Sources			4,539,597	3,552,630	4,490,983	4,351,587	4,182,484	4,512,533
Total Revenues - Unrestricted			73,477,838	74,792,565	81,281,037	82,178,437	77,543,434	77,543,434
percent change			2.5%	1.5%	0.8%	1.9%	-3.9%	-5.6%
Total Revenues - Restricted			12,836,354	11,845,987	16,788,512	14,573,717	14,997,270	14,997,270
percent change			7.0%	2.9%	37.1%	19.1%	22.5%	2.9%
TOTAL REVENUES (8000-8999)			86,314,193	86,638,552	98,069,550	96,762,576	110,177,077	105,604,219
percent change			3.14%	1.67%	5.37%	3.96%	18.38%	9.14%
Contributions to Restricted Programs:								
Continuation Ed	R	2200	0	0	0	0	0	0
Virtual Enterprise	R	9013	0	3,500	0	0	0	0
Title III - LEP	R	4203	0	0	0	0	0	0
ROP/CTEIG	R	6387-6388	707,858	899,603	988,944	1,088,815	1,224,709	1,224,709
Special Ed	R	6500	7,685,447	8,107,956	9,068,053	10,300,848	11,021,505	11,021,505
Transportation R/E	R	7230	0	0	0	0	0	0
Transportation S/E	R	7240	0	0	0	0	0	0
RR & Maintenance	R	8150	2,400,000	2,719,525	2,938,493	2,910,000	3,002,439	3,330,000
Total Contributions to Restricted Programs			10,793,305	11,730,584	12,995,490	14,299,663	15,248,653	15,576,214
percent change			20.1%	-5.1%	6.0%	16.6%	24.3%	8.9%

Liberty Union High School District

Certificated Salaries - 1000

Description		16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Estimated Actuals	21/22 Budget
Teachers 1100							
Teacher Salaries - Unrestricted		25,172,563	25,858,329	26,581,801	27,136,974	26,821,394	30,356,669
Teacher Salaries - Restricted		5,374,152	5,497,257	5,717,826	6,030,324	7,154,556	9,222,699
Total Teacher Salaries		30,546,715	31,355,586	32,299,627	33,167,298	33,975,950	39,579,368
percent change		6.3%	-0.3%	0.3%	3.0%	5.5%	19.3%
Pupil Support (Counselors, Lib, Psy) 1200							
Pupil Support Salaries		1,629,782	1,961,619	2,053,173	2,141,861	2,186,717	2,167,088
Pupil Support Salaries - Restricted		538,143	562,537	616,625	616,152	753,702	979,638
Total Certificated Pupil Support		2,167,925	2,524,156	2,669,798	2,758,013	2,940,419	3,146,726
percent change		19.4%	5.7%	-2.1%	1.2%	7.8%	14.1%
Supervisors and Administrators 1300							
Supervisors/Adm Salaries		3,028,520	3,073,003	3,012,640	2,985,461	3,020,449	3,061,811
Supervisors/Adm Salaries - Restricted		349,629	356,183	379,237	404,102	381,785	380,828
Total Supervisor/Admin Salaries		3,378,149	3,429,186	3,391,877	3,389,563	3,402,234	3,442,639
percent change		3.5%	0.5%	-1.2%	-1.3%	-0.9%	1.6%
Other Certificated 1900							
Other Certificated		0	0	0	0	0	0
Other Certificated - Restricted		0	0	0	0	0	0
Total Other Certificated Salaries		0	0	0	0	0	0
percent change		#REF!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Certificated Salaries - Unrestricted		29,830,866	30,892,951	31,647,614	32,264,296	32,028,560	35,585,568
percent change		4.2%	0.7%	-0.9%	1.0%	0.3%	10.3%
Total Certificated Salaries - Restricted		6,261,923	6,415,977	6,713,688	7,050,578	8,290,043	10,583,165
percent change		20.8%	-2.0%	4.3%	9.6%	28.8%	50.1%
TOTAL CERTIFICATED SALARIES		36,092,789	37,308,928	38,361,302	39,314,874	40,318,603	46,168,733

Liberty Union High School District

Classified Salaries - 2000

Description	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Estimated Actuals	21/22 Budget
Instructional Aides 2100						
Instructional Aides	366,418	362,927	382,127	405,519	421,444	405,744
Instructional Aides - Restricted	1,902,149	2,031,534	2,301,239	2,649,137	2,638,821	3,604,929
Total Instructional Aides	2,268,567	2,394,461	2,683,366	3,054,656	3,060,265	4,010,673
percent change	9.9%	1.9%	8.3%	23.3%	23.5%	31.3%
Classified Support 2200						
Support Salaries	1,806,758	1,897,337	1,895,518	1,833,913	1,780,551	1,903,358
Support Salaries - Restricted	345,333	412,764	405,729	599,989	613,012	652,951
Total Support Salaries	2,152,091	2,310,101	2,301,247	2,433,902	2,393,563	2,556,309
percent change	6.3%	-2.8%	-3.0%	2.6%	0.9%	5.0%
Supervisors and Administrators 2300						
Supervisors and Admin	344,852	338,376	364,543	355,518	365,022	372,018
Supervisors and Admin - Restricted	103,596	102,354	112,082	106,220	108,326	108,326
Total Supervisor/Admin Salaries	448,448	440,730	476,625	461,738	473,348	480,344
percent change	#REF!	0.3%	6.1%	2.8%	5.4%	4.0%
Clerical and Office 2400						
Clerical and Office	3,455,961	3,483,578	3,596,491	3,699,582	3,464,852	4,078,729
Clerical and Office - Restricted	133,165	140,571	160,981	152,841	162,950	211,925
Total Clerical/Office Salaries	3,589,126	3,624,149	3,757,472	3,852,423	3,627,802	4,290,654
percent change	3.4%	-0.6%	1.6%	4.1%	-1.9%	11.4%
Other Classified Salaries 2900						
Other Classified Salaries	875,241	858,034	873,997	934,827	849,907	935,256
Other Classified Salaries - Restricted	380,324	461,404	428,221	466,883	362,714	431,223
Total Other Classified Salaries	1,255,565	1,319,438	1,302,218	1,401,710	1,212,621	1,366,479
percent change	12.1%	4.1%	-2.6%	4.8%	-9.3%	-2.5%
Total Classified Salaries - Unrestricted	6,849,229	6,940,252	7,112,676	7,229,359	6,881,776	7,695,105
	3.0%	-1.0%	0.3%	2.0%	-2.9%	6.4%
Total Classified Salaries - Restricted	2,864,568	3,148,627	3,408,252	3,975,070	3,885,823	5,009,354
	16.0%	2.6%	5.0%	22.4%	19.7%	26.0%
TOTAL CLASSIFIED SALARIES	9,713,797	10,088,879	10,520,928	11,204,429	10,767,599	12,704,459

Liberty Union High School District

Benefits - 3000

Description		16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Estimated Actuals	21/22 Budget
STRS 3100							
STRS	8.25%	3,604,802	4,274,894	4,920,928	5,225,988	4,856,819	5,669,056
STRS - Restricted		3,337,685	3,846,306	6,760,143	4,677,468	5,218,695	5,578,421
Total STRS		6,942,487	8,121,200	11,681,071	9,903,456	10,075,514	11,247,477
STRS as a percent of Certificated Salaries		19.2%	21.8%	30.5%	25.2%	25.0%	24.4%
PERS 3200							
PERS	9.306%	913,726	1,040,114	1,221,882	1,355,920	1,397,833	1,719,039
PERS - Restricted		444,683	527,751	1,229,947	842,785	867,717	1,352,640
Total PERS		1,358,409	1,567,865	2,451,829	2,198,705	2,265,550	3,071,679
PERS as a percent of Classified Salaries		13.98%	15.54%	23.30%	19.62%	21.04%	24.18%
FICA-Medicare 3300							
FICA-Medicare	6.20%	1,012,958	1,015,114	995,588	1,026,222	973,312	1,062,634
FICA-Medicare - Restricted	1.45%	347,445	357,524	379,352	432,559	442,629	578,534
Total FICA-Medicare		1,360,404	1,372,638	1,374,940	1,458,781	1,415,941	1,641,168
SDI as a percent of Total Salaries		2.97%	2.90%	2.81%	2.89%	2.77%	2.79%
Health & Welfare 3400							
Health & Welfare	7.5%	6,226,892	6,633,295	6,715,358	6,832,661	6,654,311	6,888,248
Health & Welfare - Restricted		1,797,599	1,964,665	2,005,355	2,223,034	2,334,562	3,053,947
Total Health & Welfare		8,024,491	8,597,960	8,720,713	9,055,695	8,988,873	9,942,195
H & W as a percent of Total Salaries		17.52%	18.14%	17.84%	17.93%	17.60%	16.89%
SUI 3500							
SUI	0.72%	17,923	24,340	18,954	19,746	19,672	509,825
SUI - Restricted		4,472	4,852	4,956	5,432	6,058	184,491
Total SUI		22,395	29,192	23,910	25,178	25,730	694,316
SUI as a percent of Total Salaries		0.05%	0.06%	0.05%	0.05%	0.05%	1.18%
Workers Comp 3600							
Workers Comp	Mod Rate	1,057,756	990,016	1,011,215	932,801	824,924	972,757
Workers Comp - Restricted	2.6415	265,058	257,158	263,493	259,271	258,719	331,181
Total Workers Comp		1,322,814	1,247,174	1,274,708	1,192,072	1,083,643	1,303,938
Workers Comp as a percentage of Total Salaries		2.89%	2.63%	2.61%	2.36%	2.12%	2.21%
Retiree Benefits 3700							
Retiree Benefits	8.5%	40,310	26,779	39,282	46,531	312,527	307,612
Retiree Benefits - Restricted		0	0	0	0	4,740	7,140
Total Retiree Benefits		40,310	26,779	39,282	46,531	317,267	314,752
PERS Reduction 3800							
PERS Reduction	16.8%	0	0	0	0	0	0
PERS Reduction - Restricted	0.0%	0	0	0	0	0	0
Total PERS Reduction		0	0	0	0	0	0
Other Benefits 3900							
Other Benefits	#REF!	185,813	173,863	148,216	142,057	166,364	171,036
Other Benefits - Restricted	#DIV/0!	67,898	63,115	71,652	79,515	79,480	77,778
Total Other Emp Benefits		253,711	236,978	219,868	221,572	245,844	248,814
percent change		-9.3%	-5.0%	-4.9%	-4.2%	6.3%	12.3%
Benefits as a Percent of Salaries		42.2%	44.7%	52.8%	47.7%	47.8%	48.3%
Total Benefits - Unrestricted		13,060,180	14,178,415	15,071,423	15,581,926	15,205,762	17,300,207
11.3%			1.5%	-2.9%	0.3%	-2.1%	11.0%
Total Benefits - Restricted		6,264,840	7,021,371	10,714,898	8,520,064	9,212,600	11,164,132
29.5%			-2.1%	38.5%	10.2%	19.1%	31.0%
TOTAL BENEFITS		19,325,020	21,199,786	25,786,321	24,101,990	24,418,362	28,464,339
percent change		16.59%	0.32%	10.85%	3.61%	4.97%	18.10%

Liberty Union High School District

Books & Supplies - 4000

Description	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Estimated Actuals	21/22 Budget
Textbooks 4100						
Textbooks	1,473,815	1,272,025	1,414,370	549	549	549
Textbooks - Restricted	610,413	550,707	350,189	346,195	755,815	709,922
Total Textbooks	2,084,228	1,822,732	1,764,559	346,744	756,364	710,471
percent change	159.8%	-16.9%	-11.7%	-82.6%	-62.1%	104.9%
Books Other than Textbooks 4200						
Other Books	18,332	18,227	20,854	22,750	13,893	17,875
Other Books - Restricted	0	0	0	0	0	0
Total Books Other than Textbooks	18,332	18,227	20,854	22,750	13,893	17,875
percent change	93.6%	37.7%	37.7%	50.2%	-8.3%	-21.4%
Instructional Supplies 4300						
Instructional Materials & Supplies	949,359	1,514,507	839,319	1,109,909	1,214,730	1,025,429
Instructional Materials & Supplies - Restricted	656,774	783,706	474,286	855,350	1,310,816	4,390,437
Materials & Supplies	1,606,133	2,298,213	1,313,605	1,965,259	2,525,546	5,415,866
percent change	0.9%	30.0%	-35.1%	-2.9%	24.8%	175.6%
Non-Capitalized Equipment 4400						
Non-Capitalized Equipment	1,256,746	413,206	878,860	226,661	96,443	234,213
Non-Capitalized Equipment - Restricted	109,029	155,860	242,335	429,157	2,460,389	210,365
Total Other Supplies	1,365,775	569,066	1,121,195	655,818	2,556,832	444,578
percent change	-33.3%	-38.2%	13.4%	-33.7%	158.5%	-32.2%
Total Books and Supplies - Unrestricted	3,698,252	3,217,965	3,153,403	1,359,869	1,325,615	1,278,066
percent change	14.0%	-7.3%	-12.3%	-62.2%	-63.1%	-6.0%
Total Books and Supplies - Restricted	1,376,216	1,490,273	1,066,810	1,630,702	4,527,020	5,310,724
percent change	14.1%	4.6%	-25.4%	14.1%	218.7%	225.7%
TOTAL BOOKS & SUPPLIES	5,074,469	4,708,238	4,220,213	2,990,571	5,852,635	6,588,790
percent change	14.05%	-3.81%	-16.02%	-40.49%	16.46%	120.32%
ADA	7,582	7,582	7,582	7,582	7,582	7,582
\$/ADA	\$ 669	\$ 621	\$ 557	\$ 394	\$ 772	\$ 869

Liberty Union High School District

Services & Other Operating Expenses - 5000

Description	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Estimated Actuals	21/22 Budget
Subagreements 5100						
Special Ed Subagreements > \$25,000	0	0	0	0	0	0
Total Travel & Conference 5200	401,804	392,556	549,699	556,253	590,084	572,120
Travel and Conferences	120,862	115,662	169,640	115,327	112,448	128,839
Travel and Conferences - Restricted	121,096	156,937	71,681	88,431	46,207	54,560
Total Travel & Conference	241,958	272,599	241,321	203,758	158,655	183,399
Dues & Memberships 5300	4.4%	28.9%	-13.3%	-26.8%	-43.0%	-10.0%
Dues/Memberships	48,043	53,760	60,435	55,389	56,090	67,653
Dues/Memberships - Restricted	819	798	1,358	0	1,000	1,000
Total Dues & Memberships	48,862	54,558	61,793	55,389	57,090	68,653
Insurance 5400	2.9%	6.3%	9.1%	-2.2%	0.8%	23.9%
Insurance	511,977	568,774	702,152	784,746	799,541	820,000
Insurance - Restricted	0	0	0	0	0	0
Total Insurance	511,977	568,774	702,152	784,746	799,541	820,000
Utilities 5500	9.2%	0.0%	23.5%	38.0%	40.6%	4.5%
Utilities	1,915,410	1,917,300	2,059,457	2,235,785	2,360,900	2,360,900
Utilities - Restricted	0	0	0	0	27,175	27,175
Total Utilities & Housekeeping Services	1,915,410	1,917,300	2,059,457	2,235,785	2,388,075	2,388,075
Rentals, Leases & Repairs 5600	5.2%	0.0%	7.4%	16.6%	24.6%	6.8%
Rentals, Leases and Repairs	369,809	390,257	373,839	407,728	418,090	425,076
Rentals, Leases and Repairs - Restricted	77,608	63,750	61,630	255,626	327,713	328,000
Total Rentals, Leases & Repairs	447,417	454,007	435,469	663,354	745,803	753,076
Direct Costs for Interfund Services 5700	0.1%	-16.0%	-4.1%	46.0%	64.2%	13.5%
Duplicating	(3,379)	(5,850)	(4,816)	(3,725)	(2,255)	(2,255)
Duplicating - Restricted	17,707	14,700	18,130	27,450	24,550	24,550
Total Direct Costs - Interfund	14,329	8,850	13,314	23,725	22,295	22,295
Professional/Consulting Services 5800	50.2%	-24.4%	54.8%	175.9%	159.2%	-6.0%
Outside Services	2,957,007	3,312,854	3,474,788	3,530,940	3,681,715	3,709,010
Outside Services - Restricted	2,989,397	3,912,794	4,831,762	4,997,177	5,129,216	5,226,729
Total Professional Consulting	5,946,404	7,225,648	8,306,550	8,528,117	8,810,931	8,935,739
Communications 5900	9.9%	21.4%	16.4%	19.5%	23.5%	4.8%
Communications	157,301	219,780	223,047	236,736	260,330	260,300
Communications - Restricted	4,667	4,000	4,652	4,900	4,900	4,900
Total Communications	161,968	223,780	227,699	241,636	265,230	265,200
Total Services & Other - Unrestricted	6,077,031	6,572,537	7,058,542	7,362,926	7,686,859	7,769,523
Total Services & Other - Restricted	3,613,099	4,545,535	5,538,912	5,929,837	6,150,845	6,239,034
TOTAL SERVICES & OTHER EXPENSES	9,690,130	11,118,072	12,597,454	13,292,763	13,837,704	14,008,557
percent change	5.23%	12.73%	13.39%	19.65%	24.56%	5.38%

Liberty Union High School District

Capital Outlay - 6000

Description	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Estimated Actuals	21/22 Budget
Sites & Improvement of Sites 6100						
Sites & Improvement of Sites	0	0	0	0	0	0
Sites & Improvement of Sites - Restricted	0	0	0	0	0	0
Total Sites & Improvement of Sites	0	0	0	0	0	0
Buildings & Improvement of Buildings 6200	#REF!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Buildings & Improvement of Buildings	0	5,500	0	0	15,000	15,000
Buildings & Improvement of Buildings - Restricted	0	0	0	0	0	0
Total Buildings & Improvement of Buildings	0	5,500	0	0	15,000	15,000
Equipment 6400	-100.0%	-89.0%	-100.0%	-100.0%	-70.0%	#DIV/0!
Equipment	62,973	332,219	140,345	240,193	38,701	45,271
Equipment - Restricted	1,208,260	446,166	270,736	254,426	132,910	740,121
Total Equipment	1,271,233	778,385	411,081	494,619	171,611	785,392
	148.0%	269.0%	24.8%	50.2%	-47.9%	58.8%
Total Capital Outlay - Unrestricted	62,973	337,719	140,345	240,193	53,701	60,271
	-85.2%	81.6%	-63.0%	-36.7%	-85.8%	-74.9%
Total Capital Outlay - Restricted	1,208,260	446,166	270,736	254,426	132,910	740,121
	870.7%	494.9%	#DIV/0!	#DIV/0!	#DIV/0!	190.9%
TOTAL CAPITAL OUTLAY	1,271,233	783,885	411,081	494,619	186,611	800,392
	-11.35%	200.39%	8.35%	30.37%	-50.81%	61.82%

Liberty Union High School District						
Other Outgo - 7000						
Description	16/17 Actuals	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Estimated Actuals	21/22 Budget
Other Outgo 7100						
State Special Schools	9,661	0	8,501	0	0	0
State Special Schools - Restricted	2,429,690	2,510,137	2,889,029	2,730,000	2,730,000	2,730,000
Total Other Outgo	2,439,351	2,510,137	2,897,530	2,730,000	2,730,000	2,730,000
7200						
Byron and COE Grants	0	0	0	0	0	0
Total	0	0	0	0	0	0
Direct Support/Indirect Costs 7300						
Indirect Costs	(42,166)	(96,316)	(97,558)	(111,775)	(192,705)	(231,785)
Indirect Costs - Restricted	33,680	44,964	49,108	31,775	90,705	139,785
Total Direct Support/Indirect Costs	(8,487)	(51,352)	(48,450)	(80,000)	(102,000)	(92,000)
7400						
COP	466,323	945,768	1,232,083	1,409,085	1,409,085	1,409,085
Total	466,323	3,455,905	1,232,083	1,409,085	1,409,085	1,409,085
7600						
Transfers Out	0	1,500,000	1,500,000	(500,000)	(450,000)	0
Transfers In	1,000,000	0	507,368	200,000	250,000	0
Total	1,000,000	1,500,000	2,007,368	(300,000)	(200,000)	0
Total Other Outgo - Unrestricted	433,818	849,452	1,143,026	1,297,310	1,216,380	1,177,300
Total Other Outgo - Restricted	2,463,370	2,555,101	2,938,137	2,761,775	2,820,705	2,869,785
TOTAL OTHER OUTGO	3,897,187	7,414,690	6,088,531	3,759,085	3,837,085	4,047,085
Total Expenditures - Unrestricted	60,012,350	62,989,291	65,327,029	65,335,879	64,398,653	70,866,040
Total Expenditures - Restricted	24,052,275	25,623,050	30,651,433	30,122,452	35,019,946	41,916,315
TOTAL EXPENDITURES (1000-7999)	84,064,625	88,612,341	95,978,462	95,458,331	99,418,599	112,782,355

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	79,525,776.00	2,136,400.00	81,662,176.00	83,472,609.00	2,279,193.00	85,751,802.00	5.0%
2) Federal Revenue		8100-8299	0.00	7,636,182.41	7,636,182.41	0.00	4,573,144.17	4,573,144.17	-40.1%
3) Other State Revenue		8300-8599	1,497,418.00	15,198,817.23	16,696,235.23	1,707,500.00	9,059,239.52	10,766,739.52	-35.5%
4) Other Local Revenue		8600-8799	487,881.35	3,694,602.89	4,182,484.24	604,346.04	3,908,186.83	4,512,532.87	7.9%
5) TOTAL REVENUES			81,511,075.35	28,666,002.53	110,177,077.88	85,784,455.04	19,819,763.52	105,604,218.56	-4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,028,560.00	8,290,042.50	40,318,602.50	35,585,588.00	10,583,165.00	46,168,733.00	14.5%
2) Classified Salaries		2000-2999	6,881,776.00	3,885,822.66	10,767,598.66	7,695,105.00	5,009,354.00	12,704,459.00	18.0%
3) Employee Benefits		3000-3999	15,205,762.00	9,212,600.03	24,418,362.03	17,300,207.00	11,164,132.00	28,464,339.00	16.6%
4) Books and Supplies		4000-4999	1,325,615.07	4,527,020.42	5,852,635.49	1,278,066.57	5,310,723.92	6,588,790.49	12.6%
5) Services and Other Operating Expenditures		5000-5999	7,686,858.83	6,150,844.87	13,837,703.70	7,769,523.07	6,239,033.85	14,008,556.92	1.2%
6) Capital Outlay		6000-6999	53,701.00	132,910.00	186,611.00	60,271.00	740,121.00	800,392.00	328.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,409,085.00	2,730,000.00	4,139,085.00	1,409,085.00	2,730,000.00	4,139,085.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(188,525.00)	86,525.00	(102,000.00)	(226,685.00)	134,685.00	(92,000.00)	-9.8%
9) TOTAL EXPENDITURES			64,402,832.90	35,015,765.48	99,418,598.38	70,871,140.64	41,911,214.77	112,782,355.41	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,108,242.45	(6,349,762.95)	10,758,479.50	14,913,314.40	(22,091,451.25)	(7,178,136.85)	-166.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	450,000.00	450,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,316,793.03)	16,316,793.03	0.00	(16,616,416.45)	16,616,416.45	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(16,066,793.03)	15,866,793.03	(200,000.00)	(16,616,416.45)	16,616,416.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,041,449.42	9,517,030.08	10,558,479.50	(1,703,102.05)	(5,475,034.80)	(7,178,136.85)	-168.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,449,769.16	6,551,937.55	15,001,706.71	9,491,218.58	16,068,967.63	25,560,186.21	70.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,449,769.16	6,551,937.55	15,001,706.71	9,491,218.58	16,068,967.63	25,560,186.21	70.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,449,769.16	6,551,937.55	15,001,706.71	9,491,218.58	16,068,967.63	25,560,186.21	70.4%
2) Ending Balance, June 30 (E + F1e)			9,491,218.58	16,068,967.63	25,560,186.21	7,788,116.53	10,593,932.83	18,382,049.36	-28.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,068,967.63	16,068,967.63	0.00	10,593,932.83	10,593,932.83	-34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	800,000.00	0.00	800,000.00	600,000.00	0.00	600,000.00	-25.0%
Reserved for Locally Restricted Program	0000	9780				300,000.00		300,000.00	
Reserved for Supplemental	0000	9780				300,000.00		300,000.00	
Reserved for Locally Restricted Program	0000	9780	300,000.00		300,000.00				
Reserved for Supplemental	0000	9780	500,000.00		500,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,970,721.00	0.00	4,970,721.00	5,639,118.00	0.00	5,639,118.00	13.4%
Unassigned/Unappropriated Amount		9790	3,710,497.58	0.00	3,710,497.58	1,538,998.53	0.00	1,538,998.53	-58.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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				

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	32,418,328.00	0.00	32,418,328.00	37,491,183.00	0.00	37,491,183.00	15.6%
Education Protection Account State Aid - Current Year		8012	7,948,568.00	0.00	7,948,568.00	7,948,568.00	0.00	7,948,568.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	195,025.00	0.00	195,025.00	192,985.00	0.00	192,985.00	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,257.00	0.00	1,257.00	1,257.00	0.00	1,257.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	32,468,906.00	0.00	32,468,906.00	32,281,577.00	0.00	32,281,577.00	-0.6%
Unsecured Roll Taxes		8042	939,104.00	0.00	939,104.00	855,444.00	0.00	855,444.00	-8.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	873,878.00	0.00	873,878.00	250,527.00	0.00	250,527.00	-71.3%
Education Revenue Augmentation Fund (ERAF)		8045	4,600,467.00	0.00	4,600,467.00	4,370,825.00	0.00	4,370,825.00	-5.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,189,090.00	0.00	1,189,090.00	1,189,090.00	0.00	1,189,090.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			80,634,623.00	0.00	80,634,623.00	84,581,456.00	0.00	84,581,456.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)		(1,108,847.00)	(1,108,847.00)		(1,108,847.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,136,400.00	2,136,400.00	0.00	2,279,193.00	2,279,193.00	6.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			79,525,776.00	2,136,400.00	81,662,176.00	83,472,609.00	2,279,193.00	85,751,802.00	5.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,480,839.00	1,480,839.00	0.00	1,527,031.00	1,527,031.00	3.1%
Special Education Discretionary Grants		8182	0.00	91,899.00	91,899.00	0.00	94,766.00	94,766.00	3.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		687,489.55	687,489.55		628,737.00	628,737.00	-8.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		169,185.76	169,185.76		122,925.00	122,925.00	-27.3%
Title III, Part A, Immigrant Student Program	4201	8290		11,091.44	11,091.44		11,091.44	11,091.44	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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		57,650.00	57,650.00		57,650.00	57,650.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		471,701.93	471,701.93		361,497.00	361,497.00	-23.4%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		103,629.00	103,629.00		103,629.00	103,629.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,562,696.73	4,562,696.73	0.00	1,665,817.73	1,665,817.73	-63.5%
TOTAL, FEDERAL REVENUE			0.00	7,636,182.41	7,636,182.41	0.00	4,573,144.17	4,573,144.17	-40.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	487,418.00	0.00	487,418.00	497,500.00	0.00	497,500.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	1,000,000.00	225,000.00	1,225,000.00	1,200,000.00	400,000.00	1,600,000.00	30.6%
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		872,544.97	872,544.97		872,544.97	872,544.97	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		20,101.73	20,101.73		20,101.73	20,101.73	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,000.00	14,081,170.53	14,091,170.53	10,000.00	7,766,592.82	7,776,592.82	-44.8%
TOTAL, OTHER STATE REVENUE			1,497,418.00	15,198,817.23	16,696,235.23	1,707,500.00	9,059,239.52	10,766,739.52	-35.5%

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	625,367.00	625,367.00	0.00	625,367.00	625,367.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	166,038.00	0.00	166,038.00	236,038.00	0.00	236,038.00	42.2%
Interest		8660	52,869.15	0.00	52,869.15	100,000.00	0.00	100,000.00	89.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Interagency Services		8677	0.00	16,184.00	16,184.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	198,974.20	21,650.89	220,625.09	198,308.04	21,651.83	219,959.87	-0.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,031,401.00	3,031,401.00		3,261,168.00	3,261,168.00	7.6%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			487,881.35	3,694,602.89	4,182,484.24	604,346.04	3,908,186.83	4,512,532.87	7.9%
TOTAL REVENUES			81,511,075.35	28,666,002.53	110,177,077.88	85,784,455.04	19,819,763.52	105,604,218.56	-4.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,821,394.00	7,154,555.50	33,975,949.50	30,356,669.00	9,222,699.00	39,579,368.00	16.5%
Certificated Pupil Support Salaries		1200	2,186,717.00	753,702.00	2,940,419.00	2,167,088.00	979,638.00	3,146,726.00	7.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,020,449.00	381,785.00	3,402,234.00	3,061,811.00	380,828.00	3,442,639.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,028,560.00	8,290,042.50	40,318,602.50	35,585,568.00	10,583,165.00	46,168,733.00	14.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	421,444.00	2,638,820.66	3,060,264.66	405,744.00	3,604,929.00	4,010,673.00	31.1%
Classified Support Salaries		2200	1,780,551.00	613,012.00	2,393,563.00	1,903,358.00	652,951.00	2,556,309.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	365,022.00	108,326.00	473,348.00	372,018.00	108,326.00	480,344.00	1.5%
Clerical, Technical and Office Salaries		2400	3,464,852.00	162,950.00	3,627,802.00	4,078,729.00	211,925.00	4,290,654.00	18.3%
Other Classified Salaries		2900	849,907.00	362,714.00	1,212,621.00	935,256.00	431,223.00	1,366,479.00	12.7%
TOTAL, CLASSIFIED SALARIES			6,881,776.00	3,885,822.66	10,767,598.66	7,695,105.00	5,009,354.00	12,704,459.00	18.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,856,819.00	5,218,695.32	10,075,514.32	5,669,056.00	5,578,421.00	11,247,477.00	11.6%
PERS		3201-3202	1,397,833.00	867,717.00	2,265,550.00	1,719,039.00	1,352,640.00	3,071,679.00	35.6%
OASDI//Medicare/Alternative		3301-3302	973,312.00	442,629.00	1,415,941.00	1,062,634.00	578,534.00	1,641,168.00	15.9%
Health and Welfare Benefits		3401-3402	6,654,311.00	2,334,561.71	8,988,872.71	6,888,248.00	3,053,947.00	9,942,195.00	10.6%
Unemployment Insurance		3501-3502	19,672.00	6,058.00	25,730.00	509,825.00	184,491.00	694,316.00	2598.5%
Workers' Compensation		3601-3602	824,924.00	258,719.00	1,083,643.00	972,757.00	331,181.00	1,303,938.00	20.3%
OPEB, Allocated		3701-3702	62,527.00	4,740.00	67,267.00	57,612.00	7,140.00	64,752.00	-3.7%
OPEB, Active Employees		3751-3752	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Other Employee Benefits		3901-3902	166,364.00	79,480.00	245,844.00	171,036.00	77,778.00	248,814.00	1.2%
TOTAL, EMPLOYEE BENEFITS			15,205,762.00	9,212,600.03	24,418,362.03	17,300,207.00	11,164,132.00	28,464,339.00	16.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	549.00	755,815.00	756,364.00	549.00	709,822.00	710,471.00	-6.1%
Books and Other Reference Materials		4200	13,893.00	0.00	13,893.00	17,875.15	0.00	17,875.15	28.7%
Materials and Supplies		4300	1,214,729.75	1,310,816.42	2,525,546.17	1,025,429.42	4,390,436.82	5,415,866.34	114.4%
Noncapitalized Equipment		4400	96,443.32	2,460,389.00	2,556,832.32	234,213.00	210,365.00	444,578.00	-82.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,325,615.07	4,527,020.42	5,852,635.49	1,278,066.57	5,310,723.92	6,588,790.49	12.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	590,084.00	590,084.00	0.00	572,120.00	572,120.00	-3.0%
Travel and Conferences		5200	112,448.00	46,207.00	158,655.00	128,839.00	54,560.00	183,399.00	15.6%
Dues and Memberships		5300	56,090.00	1,000.00	57,090.00	67,653.00	1,000.00	68,653.00	20.3%
Insurance		5400 - 5450	799,541.00	0.00	799,541.00	820,000.00	0.00	820,000.00	2.6%
Operations and Housekeeping Services		5500	2,360,900.00	27,175.00	2,388,075.00	2,360,900.00	27,175.00	2,388,075.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	418,090.00	327,713.00	745,803.00	425,076.00	328,000.00	753,076.00	1.0%
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	(105.00)	22,400.00	22,295.00	(105.00)	22,400.00	22,295.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,681,714.83	5,129,215.87	8,810,930.70	3,709,010.07	5,226,728.85	8,935,738.92	1.4%
Communications		5900	260,330.00	4,900.00	265,230.00	260,300.00	4,900.00	265,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,686,858.83	6,150,844.87	13,837,703.70	7,769,523.07	6,239,033.85	14,008,556.92	1.2%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	38,701.00	132,910.00	171,611.00	45,271.00	740,121.00	785,392.00	357.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,701.00	132,910.00	186,611.00	60,271.00	740,121.00	800,392.00	328.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,730,000.00	2,730,000.00	0.00	2,730,000.00	2,730,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7436	290,488.00	0.00	290,488.00	290,488.00	0.00	290,488.00	0.0%
Other Debt Service - Principal		7439	1,118,597.00	0.00	1,118,597.00	1,118,597.00	0.00	1,118,597.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,409,085.00	2,730,000.00	4,139,085.00	1,409,085.00	2,730,000.00	4,139,085.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(86,525.00)	86,525.00	0.00	(134,685.00)	134,685.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(102,000.00)	0.00	(102,000.00)	(92,000.00)	0.00	(92,000.00)	-9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(188,525.00)	86,525.00	(102,000.00)	(226,685.00)	134,685.00	(92,000.00)	-9.8%
TOTAL, EXPENDITURES									
			64,402,832.90	35,015,765.48	99,418,598.38	70,871,140.64	41,911,214.77	112,782,355.41	13.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	450,000.00	450,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	450,000.00	450,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	(16,316,793.03)	16,316,793.03	0.00	(16,616,416.45)	16,616,416.45	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			(16,316,793.03)	16,316,793.03	0.00	(16,616,416.45)	16,616,416.45	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(16,066,793.03)	15,866,793.03	(200,000.00)	(16,616,416.45)	16,616,416.45	0.00	-100.0%

Resource	Description	2020-21		2021-22
		Estimated	Actuals	Budget
6300	Lottery: Instructional Materials	709,921.69		399,999.69
6500	Special Education	878,910.00		600,035.10
7311	Classified School Employee Professional Development Block Grant	34,000.68		0.00
7422	In-Person Instruction (IPI) Grant	2,638,717.00		2,638,717.00
7425	Expanded Learning Opportunities (ELO) Grant	5,073,280.00		0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	563,698.00		0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	192,439.00		580,161.00
9010	Other Restricted Local	5,978,001.26		6,375,020.04
Total, Restricted Balance		16,068,967.63		10,593,932.83

ANNUAL BUDGET REPORT:

July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: 20 Oak Street, Brentwood, CA 94513

Date: June 04, 2021

Place: 20 Oak Street, Brentwood, CA 9451

Date: June 09, 2021

Time: 07:00 PM

Adoption Date: June 16, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Liz Robbins

Telephone: 925-634-2166

Title: CBO

E-mail: robbinsl@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	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			June 16 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,860.29	7,860.29	7,860.29	7,852.20	7,852.20	7,852.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,860.29	7,860.29	7,860.29	7,852.20	7,852.20	7,852.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	43.59	43.59	43.59	44.00	44.00	44.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	43.59	43.59	43.59	44.00	44.00	44.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,903.88	7,903.88	7,903.88	7,896.20	7,896.20	7,896.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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 16, 2021

For additional information on this certification, please contact:

Name: Liz Robbins

Title: CBO

Telephone: 925-634-2166 x2030

E-mail: robbinsl@luhsd.net

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Per Only)								
JUNE									
A. BEGINNING CASH		24,213,100.85	16,843,100.85	8,770,706.85	8,148,312.85	5,925,918.85	703,524.85	11,685,510.85	7,817,496.85
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		1,650,000.00	500,000.00	4,500,000.00	6,000,000.00	3,000,000.00	6,000,000.00	3,000,000.00	3,000,000.00
Miscellaneous Funds			600,000.00	600,000.00			13,000,000.00		
Federal Revenue			100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Other State Revenue				2,500,000.00					
Other Local Revenue				500,000.00	500,000.00	500,000.00	750,000.00	2,000,000.00	2,000,000.00
Interfund Transfers In				450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
All Other Financing Sources									
TOTAL RECEIPTS		1,650,000.00	1,200,000.00	8,650,000.00	7,050,000.00	4,050,000.00	20,300,000.00	5,550,000.00	5,550,000.00
C. DISBURSEMENTS									
Certificated Salaries		3,600,000.00	3,847,394.00	3,847,394.00	3,847,394.00	3,847,394.00	3,847,394.00	3,847,394.00	3,847,394.00
Classified Salaries		1,000,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00
Employee Benefits		2,295,000.00	2,350,000.00	2,350,000.00	2,350,000.00	2,350,000.00	2,395,620.00	2,395,620.00	2,395,620.00
Books and Supplies		600,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	600,000.00	600,000.00
Services		1,175,000.00	1,175,000.00	1,175,000.00	1,175,000.00	1,175,000.00	1,175,000.00	1,175,000.00	1,175,000.00
Capital Outlay									800,392.00
Other Outgo		350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		9,020,000.00	9,272,394.00	9,272,394.00	9,272,394.00	9,272,394.00	9,318,014.00	9,418,014.00	10,218,406.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(7,370,000.00)	(8,072,394.00)	(622,394.00)	(2,222,394.00)	(5,222,394.00)	10,981,986.00	(3,868,014.00)	(4,668,406.00)
F. ENDING CASH (A + E)		16,843,100.85	8,770,706.85	8,148,312.85	5,925,918.85	703,524.85	11,685,510.85	7,817,496.85	3,149,090.85
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	3,149,090.85	13,281,076.85	10,986,207.02	20,205,509.54				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,000,000.00	3,500,000.00	5,000,000.00	4,289,751.00			45,439,751.00	45,439,751.00
Property Taxes	8020-8079	13,000,000.00		11,941,705.00				39,141,705.00	39,141,705.00
Miscellaneous Funds	8080-8099	100,000.00	100,000.00	100,000.00	170,346.00			1,170,346.00	1,170,346.00
Federal Revenue	8100-8299		2,073,144.17					4,573,144.17	4,573,144.17
Other State Revenue	8300-8599	1,000,000.00	1,000,000.00	1,145,611.52	1,371,128.00			10,766,739.52	10,766,739.52
Other Local Revenue	8600-8799	450,000.00	450,000.00	450,000.00	462,532.87			4,512,532.87	4,512,532.87
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		19,550,000.00	7,123,144.17	18,637,316.52	6,293,757.87	0.00	0.00	105,604,218.56	105,604,218.56
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,847,394.00	3,847,394.00	3,847,394.00	4,094,793.00			46,168,733.00	46,168,733.00
Classified Salaries	2000-2999	1,050,000.00	1,050,000.00	1,050,000.00	1,204,459.00			12,704,459.00	12,704,459.00
Employee Benefits	3000-3999	2,395,620.00	2,395,620.00	2,395,620.00	2,395,619.00			28,464,339.00	28,464,339.00
Books and Supplies	4000-4999	600,000.00	600,000.00	600,000.00	488,790.49			6,588,790.49	6,588,790.49
Services	5000-5999	1,175,000.00	1,175,000.00	1,175,000.00	1,083,556.92			14,008,556.92	14,008,556.92
Capital Outlay	6000-6599							800,392.00	800,392.00
Other Outgo	7000-7499	350,000.00	350,000.00	350,000.00	197,085.00			4,047,085.00	4,047,085.00
Interfund Transfers Out	7600-7629				0.00			0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		9,418,014.00	9,418,014.00	9,418,014.00	9,464,303.41	0.00	0.00	112,782,355.41	112,782,355.41
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490					0.00		0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
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
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		10,131,986.00	(2,294,869.83)	9,219,302.52	(3,170,545.54)	0.00	0.00	(7,178,136.85)	(7,178,136.85)
F. ENDING CASH (A + E)		13,281,076.85	10,986,207.02	20,205,509.54	17,034,964.00			17,034,964.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,928,133.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 73,509,163.19

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.62%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,462,588.42
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	232,020.78
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,781,809.20
9. Carry-Forward Adjustment (Part IV, Line F)	32,878.99
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,814,688.19

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	63,811,672.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,028,364.87
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,679,431.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	595,978.00
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)	83,829.00
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)	8,623,734.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,961,598.38
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	924,554.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	93,709,161.56

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

4.04%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

4.07%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,781,809.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(94,272.91)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.9%) times Part III, Line B19); zero if negative	<u>32,878.99</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.9%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.9%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>32,878.99</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>32,878.99</u>

Approved indirect cost rate: 3.90%
Highest rate used in any program: 3.90%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	670,889.55	16,600.00	2.47%
01	3182	406,981.27	8,650.00	2.13%
01	3210	352,704.00	13,760.00	3.90%
01	3215	499,418.00	19,475.00	3.90%
01	3550	99,749.00	3,880.00	3.89%
01	4035	164,535.76	4,650.00	2.83%
01	4127	54,070.66	2,000.00	3.70%
01	4201	10,691.44	400.00	3.74%
01	4203	55,550.00	2,100.00	3.78%
01	6385	125,712.61	3,260.00	2.59%
01	7220	96,585.84	1,850.00	1.92%
01	7370	19,401.73	700.00	3.61%
01	7388	131,921.00	5,100.00	3.87%
01	7510	105,545.70	4,100.00	3.88%
11	3905	106,641.00	4,100.00	3.84%
11	3913	63,030.00	2,400.00	3.81%
11	3926	31,728.00	1,200.00	3.78%
11	6391	1,149,340.99	44,300.00	3.85%
13	5310	1,333,554.00	40,000.00	3.00%

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	85,751,802.00	2.27%	87,694,312.00	1.50%	89,010,061.00
2. Federal Revenues	8100-8299	4,573,144.17	-45.73%	2,481,791.00	1.10%	2,509,090.00
3. Other State Revenues	8300-8599	10,766,739.52	-23.10%	8,279,806.00	2.80%	8,511,640.00
4. Other Local Revenues	8600-8799	4,512,532.87	0.00%	4,512,533.00	0.00%	4,512,533.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		105,604,218.56	-2.50%	102,968,442.00	1.53%	104,543,324.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				46,168,733.00		45,834,706.00
a. Base Salaries				783,649.00		778,304.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(1,117,676.00)		(1,375,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,168,733.00	-0.72%	45,834,706.00	-1.30%	45,238,010.00
2. Classified Salaries				12,704,459.00		12,897,962.00
a. Base Salaries				108,503.00		93,616.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				85,000.00		(500,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,704,459.00	1.52%	12,897,962.00	-3.15%	12,491,578.00
3. Employee Benefits	3000-3999	28,464,339.00	3.54%	29,470,972.00	-0.02%	29,463,981.00
4. Books and Supplies	4000-4999	6,588,790.49	-57.52%	2,798,609.00	-4.61%	2,669,477.00
5. Services and Other Operating Expenditures	5000-5999	14,008,556.92	-0.27%	13,970,258.00	0.75%	14,074,420.00
6. Capital Outlay	6000-6999	800,392.00	-76.98%	184,233.00	0.00%	184,233.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,139,085.00	-22.85%	3,193,317.00	0.00%	3,193,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(92,000.00)	80.43%	(166,000.00)	0.00%	(166,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		112,782,355.41	-4.08%	108,184,057.00	-0.96%	107,149,016.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,178,136.85)		(5,215,615.00)		(2,605,692.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,560,186.21		18,382,049.36		13,166,434.36
2. Ending Fund Balance (Sum lines C and D1)		18,382,049.36		13,166,434.36		10,560,742.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	10,593,932.83		5,431,180.83		2,691,619.83
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	600,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,639,118.00		5,159,046.00		5,176,970.00
2. Unassigned/Unappropriated	9790	1,538,998.53		2,576,207.53		2,692,152.53
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,382,049.36		13,166,434.36		10,560,742.36

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,639,118.00		5,159,046.00		5,176,970.00
c. Unassigned/Unappropriated	9790	1,538,998.53		2,576,207.53		2,692,152.53
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)		7,178,116.53		7,735,253.53		7,869,122.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.36%		7.15%		7.34%
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, 6500-6540 and 6546, 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)		7,852.20		7,727.95		7,676.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		112,782,355.41		108,184,057.00		107,149,016.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		112,782,355.41		108,184,057.00		107,149,016.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,383,470.66		3,245,521.71		3,214,470.48
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)		3,383,470.66		3,245,521.71		3,214,470.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	83,472,609.00	2.33%	85,415,119.00	1.54%	86,730,868.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,707,500.00	3.00%	1,758,725.00	2.80%	1,807,969.00
4. Other Local Revenues	8600-8799	604,346.04	0.00%	604,346.00	0.00%	604,346.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,616,416.45)	0.60%	(16,716,416.00)	2.99%	(17,216,416.00)
6. Total (Sum lines A1 thru A5c)		69,168,038.59	2.74%	71,061,774.00	1.22%	71,926,767.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,585,568.00		35,824,886.00
b. Step & Column Adjustment				614,318.00		618,147.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(375,000.00)		(375,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,585,568.00	0.67%	35,824,886.00	0.68%	36,068,033.00
2. Classified Salaries						
a. Base Salaries				7,695,105.00		7,753,514.00
b. Step & Column Adjustment				58,409.00		60,623.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,695,105.00	0.76%	7,753,514.00	0.78%	7,814,137.00
3. Employee Benefits	3000-3999	17,300,207.00	4.25%	18,035,221.00	0.99%	18,214,585.00
4. Books and Supplies	4000-4999	1,278,066.57	1.73%	1,300,177.00	2.12%	1,327,741.00
5. Services and Other Operating Expenditures	5000-5999	7,769,523.07	1.73%	7,903,936.00	2.12%	8,071,499.00
6. Capital Outlay	6000-6999	60,271.00	0.00%	60,271.00	0.00%	60,271.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,409,085.00	-67.12%	463,317.00	0.00%	463,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(226,685.00)	0.00%	(226,685.00)	0.00%	(226,685.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		70,871,140.64	0.34%	71,114,637.00	0.95%	71,792,898.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,703,102.05)		(52,863.00)		133,869.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,491,218.58		7,788,116.53		7,735,253.53
2. Ending Fund Balance (Sum lines C and D1)		7,788,116.53		7,735,253.53		7,869,122.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	600,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,639,118.00		5,159,046.00		5,176,970.00
2. Unassigned/Unappropriated	9790	1,538,998.53		2,576,207.53		2,692,152.53
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,788,116.53		7,735,253.53		7,869,122.53

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,639,118.00		5,159,046.00		5,176,970.00
c. Unassigned/Unappropriated	9790	1,538,998.53		2,576,207.53		2,692,152.53
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,178,116.53		7,735,253.53		7,869,122.53
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustments in						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,279,193.00	0.00%	2,279,193.00	0.00%	2,279,193.00
2. Federal Revenues	8100-8299	4,573,144.17	-45.73%	2,481,791.00	1.10%	2,509,090.00
3. Other State Revenues	8300-8599	9,059,239.52	-28.02%	6,521,081.00	2.80%	6,703,671.00
4. Other Local Revenues	8600-8799	3,908,186.83	0.00%	3,908,187.00	0.00%	3,908,187.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,616,416.45	0.60%	16,716,416.00	2.99%	17,216,416.00
6. Total (Sum lines A1 thru A5c)		36,436,179.97	-12.43%	31,906,668.00	2.22%	32,616,557.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				10,583,165.00		10,009,820.00
a. Base Salaries				169,331.00		160,157.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(742,676.00)		(1,000,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,583,165.00	-5.42%	10,009,820.00	-8.39%	9,169,977.00
2. Classified Salaries				5,009,354.00		5,144,448.00
a. Base Salaries				50,094.00		32,993.00
b. Step & Column Adjustment				0.00		
c. Cost-of-Living Adjustment				85,000.00		(500,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,009,354.00	2.70%	5,144,448.00	-9.08%	4,677,441.00
3. Employee Benefits	3000-3999	11,164,132.00	2.43%	11,435,751.00	-1.63%	11,249,396.00
4. Books and Supplies	4000-4999	5,310,723.92	-71.78%	1,498,432.00	-10.46%	1,341,736.00
5. Services and Other Operating Expenditures	5000-5999	6,239,033.85	-2.77%	6,066,322.00	-1.05%	6,002,921.00
6. Capital Outlay	6000-6999	740,121.00	-83.25%	123,962.00	0.00%	123,962.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,730,000.00	0.00%	2,730,000.00	0.00%	2,730,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	134,685.00	-54.94%	60,685.00	0.00%	60,685.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,911,214.77	-11.55%	37,069,420.00	-4.62%	35,356,118.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,475,034.80)		(5,162,752.00)		(2,739,561.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,068,967.63		10,593,932.83		5,431,180.83
2. Ending Fund Balance (Sum lines C and D1)		10,593,932.83		5,431,180.83		2,691,619.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,593,932.83		5,431,180.83		2,691,619.83
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,593,932.83		5,431,180.83		2,691,619.83

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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.						
Adjustments are due to one time federal ESSER and State ELO grant revenue.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	7,758	7,835		
Charter School				
Total ADA	7,758	7,835	N/A	Met
Second Prior Year (2019-20)				
District Regular	7,866	7,860		
Charter School				
Total ADA	7,866	7,860	0.1%	Met
First Prior Year (2020-21)				
District Regular	7,869	7,860		
Charter School		0		
Total ADA	7,869	7,860	0.1%	Met
Budget Year (2021-22)				
District Regular	7,852			
Charter School	0			
Total ADA	7,852			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	8,249	8,320		
Charter School				
Total Enrollment	8,249	8,320	N/A	Met
Second Prior Year (2019-20)				
District Regular	8,355	8,304		
Charter School				
Total Enrollment	8,355	8,304	0.6%	Met
First Prior Year (2020-21)				
District Regular	8,274	8,222		
Charter School				
Total Enrollment	8,274	8,222	0.6%	Met
Budget Year (2021-22)				
District Regular	8,162			
Charter School				
Total Enrollment	8,162			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	7,835	8,320	
Charter School		0	
Total ADA/Enrollment	7,835	8,320	94.2%
Second Prior Year (2019-20)			
District Regular	7,860	8,304	
Charter School			
Total ADA/Enrollment	7,860	8,304	94.7%
First Prior Year (2020-21)			
District Regular	7,860	8,222	
Charter School	0		
Total ADA/Enrollment	7,860	8,222	95.6%
Historical Average Ratio:			94.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.3%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	7,852	8,162		
Charter School	0			
Total ADA/Enrollment	7,852	8,162	96.2%	Not Met
1st Subsequent Year (2022-23)				
District Regular	7,728	8,074		
Charter School				
Total ADA/Enrollment	7,728	8,074	95.7%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	7,677	8,020		
Charter School				
Total ADA/Enrollment	7,677	8,020	95.7%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District will be funded on prior year ADA for both 21-22 and 22-23 and assumes the Ratio to ADA is reasonable.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	7,903.88	7,896.20	7,896.20	7,771.95
b. Prior Year ADA (Funded)		7,903.88	7,896.20	7,896.20
c. Difference (Step 1a minus Step 1b)		(7.68)	0.00	(124.25)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.10%	0.00%	-1.57%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		7838.19	7,839.20	7,714.95
b1. COLA percentage		5.08%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		0.00	194.41	239.93
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-0.10%	2.48%	1.54%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.10% to .90%	1.48% to 3.48%	.54% to 2.54%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	40,267,727.00	39,141,705.00	40,020,821.00	40,020,821.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	80,634,623.00	84,581,456.00	86,523,966.00	87,839,715.00
District's Projected Change in LCFF Revenue:		4.89%	2.30%	1.52%
LCFF Revenue Standard:		-1.10% to .90%	1.48% to 3.48%	.54% to 2.54%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The State has a MEGA COLA in the May Revise for budget year and as a result the percentage increase is more than previous years.

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 (2018-19)	53,831,712.52	65,327,028.92	82.4%
Second Prior Year (2019-20)	54,999,042.28	64,871,779.15	84.8%
First Prior Year (2020-21)	54,116,098.00	64,402,832.90	84.0%
	Historical Average Ratio:		83.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.7% to 86.7%	80.7% to 86.7%	80.7% to 86.7%

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 (2021-22)	60,580,880.00	70,871,140.64	85.5%	Met
1st Subsequent Year (2022-23)	61,613,621.00	71,114,637.00	86.6%	Met
2nd Subsequent Year (2023-24)	62,096,755.00	71,792,898.00	86.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.10%	2.48%	1.54%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.10% to 9.90%	-7.52% to 12.48%	-8.46% to 11.54%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.10% to 4.90%	-2.52% to 7.48%	-3.46% to 6.54%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	7,636,182.41		
Budget Year (2021-22)	4,573,144.17	-40.11%	Yes
1st Subsequent Year (2022-23)	2,481,791.00	-45.73%	Yes
2nd Subsequent Year (2023-24)	2,509,090.00	1.10%	No

Explanation:
(required if Yes)

The decrease is due to ESSER and other stimulus one time revenue recieved in 20-21 compared to 21-22.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	16,696,235.23		
Budget Year (2021-22)	10,766,739.52	-35.51%	Yes
1st Subsequent Year (2022-23)	8,279,806.00	-23.10%	Yes
2nd Subsequent Year (2023-24)	8,511,640.00	2.80%	No

Explanation:
(required if Yes)

The decrease is due to ELO and other stimulus one time revenue recieved in 20-21 compared to 21-22.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	4,182,484.24		
Budget Year (2021-22)	4,512,532.87	7.89%	Yes
1st Subsequent Year (2022-23)	4,512,533.00	0.00%	No
2nd Subsequent Year (2023-24)	4,512,533.00	0.00%	No

Explanation:
(required if Yes)

the increase is due to SELPA Sped funding increases.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	5,852,635.49		
Budget Year (2021-22)	6,588,790.49	12.58%	Yes
1st Subsequent Year (2022-23)	2,798,609.00	-57.52%	Yes
2nd Subsequent Year (2023-24)	2,669,477.00	-4.61%	Yes

Explanation:
(required if Yes)

The variances are due to one time revenue received and budgeted to be spent on books and supplies in 21-22.

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

First Prior Year (2020-21)	13,837,703.70		
Budget Year (2021-22)	14,008,556.92	1.23%	No
1st Subsequent Year (2022-23)	13,970,258.00	-0.27%	No
2nd Subsequent Year (2023-24)	14,074,420.00	0.75%	No

Explanation:
(required if Yes)

Decrease is due to onetime funding.

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 (2020-21)	28,514,901.88		
Budget Year (2021-22)	19,852,416.56	-30.38%	Not Met
1st Subsequent Year (2022-23)	15,274,130.00	-23.06%	Not Met
2nd Subsequent Year (2023-24)	15,533,263.00	1.70%	Met

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

First Prior Year (2020-21)	19,690,339.19		
Budget Year (2021-22)	20,597,347.41	4.61%	Met
1st Subsequent Year (2022-23)	16,768,867.00	-18.59%	Not Met
2nd Subsequent Year (2023-24)	16,743,897.00	-0.15%	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)

The decrease is due to ESSER and other stimulus one time revenue recieved in 20-21 compared to 21-22.

Explanation:

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

The decrease is due to ELO and other stimulus one time revenue recieved in 20-21 compared to 21-22.

Explanation:

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

the increase is due to SELPA Sped funding increases.

- 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)

The variances are due to one time revenue received and budgeted to be spent on books and supplies in 21-22.

Explanation:

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

Decrease is due to onetime funding.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)

108,656,887.41

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

108,656,887.41

3% Required
Minimum Contribution
(Line 2c times 3%)

3,259,706.62

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

3,330,000.00

Status

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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 (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
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)	4,770,390.00	0.00	4,970,721.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	927,144.48	7,428,691.16	3,710,497.58
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)	5,697,534.48	7,428,691.16	8,681,218.58
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	97,985,829.78	94,175,154.33	99,868,598.38
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	97,985,829.78	94,175,154.33	99,868,598.38
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.8%	7.9%	8.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.9%	2.6%	2.9%

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 (2018-19)	(494,942.22)	67,334,396.92	0.7%	Met
Second Prior Year (2019-20)	1,694,270.05	65,371,779.15	N/A	Met
First Prior Year (2020-21)	1,041,449.42	64,402,832.90	N/A	Met
Budget Year (2021-22) (Information only)	(1,703,102.05)	70,871,140.64		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	6,516,475.33	7,250,441.33	N/A	Met
Second Prior Year (2019-20)	6,264,316.70	6,755,499.11	N/A	Met
First Prior Year (2020-21)	7,611,589.06	8,449,769.16	N/A	Met
Budget Year (2021-22) (Information only)	9,491,218.58			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,852	7,728	7,677
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	112,782,355.41	108,184,057.00	107,149,016.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	112,782,355.41	108,184,057.00	107,149,016.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,383,470.66	3,245,521.71	3,214,470.48
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,383,470.66	3,245,521.71	3,214,470.48

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard
(Section 10B, Line 7):**

Status:

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00
5,639,118.00	5,159,046.00	5,176,970.00
1,538,998.53	2,576,207.53	2,692,152.53
0.00	0.00	0.00
0.00		
0.00		
0.00		
7,178,116.53	7,735,253.53	7,869,122.53
6.36%	7.15%	7.34%
3,383,470.66	3,245,521.71	3,214,470.48
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(16,316,793.03)			
Budget Year (2021-22)	(16,616,416.45)	299,623.42	1.8%	Met
1st Subsequent Year (2022-23)	(16,716,416.00)	99,999.55	0.6%	Met
2nd Subsequent Year (2023-24)	(17,216,416.00)	500,000.00	3.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	250,000.00			
Budget Year (2021-22)	0.00	(250,000.00)	-100.0%	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	450,000.00			
Budget Year (2021-22)	0.00	(450,000.00)	-100.0%	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

this was a transfer in from Fund 17 to purchase technology

- 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)

This was a transfer to Fund 13 to help offset loss of revenue due to the pandemic.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	9	Fund 01	La Paloma	4,169,856
Certificates of Participation	2	Fund 25	Heritage	740,692
General Obligation Bonds	29	Fund 51	Measure U	80,920,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

	1	Fund 01	Technology Upgrade	945,766
TOTAL:				86,776,314

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	463,317	463,317	463,317	463,317
Certificates of Participation	370,346	370,346	0	0
General Obligation Bonds	6,274,063	6,406,963	6,484,388	6,555,913
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

	945,766			
Total Annual Payments:	8,053,492	7,240,626	6,947,705	7,019,230
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

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

No

- b. Do benefits continue past age 65?

No

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

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

15,081,718.00

0.00

15,081,718.00

Actuarial

Jun 20, 2019

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

319,552.00	200,000.00	200,000.00
351,057.00	420,980.00	472,992.00
21	21	21

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)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	412.6	412.6	412.6	412.6

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 16, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 01, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2022

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,880,057

1,880,057

1,880,057

% change in salary schedule from prior year
or

4.5%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	273.2	273.2	273.2	273.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

159,315

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

711,277

711,277

711,277

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

Classified (Non-management) Prior Year Settlements

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

No		

--

Classified (Non-management) Step and Column Adjustments

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

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?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	39.0	39.0	39.0	39.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
188,808	188,808	188,808
4.5%		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

June 16 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Other Funds										
	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	\$702,295	\$438,606	\$961,724	\$2,911,214	\$46,819,228	\$3,383,278	\$9,155	\$2,904,525	\$0	\$45,884
REVENUES	\$1,901,296	\$1,107,007	\$1,108,847	\$10,000	\$500,000	\$2,000,000	\$0	\$0	\$3,661,958	\$0
EXPENDITURES	\$1,960,054	\$1,427,693	\$1,172,847	\$0	\$27,870,941	\$2,035,403	\$0	\$0	\$3,661,958	\$0
Excess (Deficiency of Revenue over Expenditures	(\$58,758)	(\$320,686)	(\$64,000)	\$10,000	(\$27,370,941)	(\$35,403)	\$0	\$0	\$0	\$0
Transfer In/Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase/(Decrease) In Fund Balance	(\$58,758)	(\$320,686)	(\$64,000)	\$10,000	(\$27,370,941)	(\$35,403)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$643,537	\$117,920	\$897,724	\$2,921,214	\$19,448,287	\$3,347,875	\$9,155	\$2,904,525	\$0	\$45,884

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	233,671.00	217,335.52	-7.0%
3) Other State Revenue		8300-8599	1,258,836.00	1,248,792.00	-0.8%
4) Other Local Revenue		8600-8799	437,792.65	435,168.40	-0.6%
5) TOTAL, REVENUES			1,930,299.65	1,901,295.92	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	712,727.00	730,244.00	2.5%
2) Classified Salaries		2000-2999	357,504.00	364,695.00	2.0%
3) Employee Benefits		3000-3999	455,017.15	465,757.65	2.4%
4) Books and Supplies		4000-4999	211,198.22	190,273.27	-9.9%
5) Services and Other Operating Expenditures		5000-5999	225,152.01	157,084.00	-30.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,000.00	52,000.00	-16.1%
9) TOTAL, EXPENDITURES			2,023,598.38	1,960,053.92	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,298.73)	(58,758.00)	-37.0%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,298.73)	(58,758.00)	-37.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,593.57	702,294.84	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,593.57	702,294.84	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,593.57	702,294.84	-11.7%
2) Ending Balance, June 30 (E + F1e)			702,294.84	643,536.84	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	702,294.84	643,536.84	-8.4%
Reserved for Adult Education	0000	9780		643,536.84	
Reserved for Adult Education	0000	9780	702,294.84		
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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	24,572.00	19,764.52	-19.6%
All Other Federal Revenue	All Other	8290	209,099.00	197,571.00	-5.5%
TOTAL, FEDERAL REVENUE			233,671.00	217,335.52	-7.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,142,362.00	1,130,988.00	-1.0%
All Other State Revenue	All Other	8590	116,474.00	117,804.00	1.1%
TOTAL, OTHER STATE REVENUE			1,258,836.00	1,248,792.00	-0.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,600.00	3,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	105,000.00	105,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	323,192.65	320,568.40	-0.8%
Tuition		8710	6,000.00	6,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			437,792.65	435,168.40	-0.6%
TOTAL, REVENUES			1,930,299.65	1,901,295.92	-1.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	534,604.00	551,501.00	3.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	178,123.00	178,743.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			712,727.00	730,244.00	2.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	107,865.00	107,494.00	-0.3%
Classified Support Salaries		2200	66,720.00	66,420.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	146,186.00	148,724.00	1.7%
Other Classified Salaries		2900	36,733.00	42,057.00	14.5%
TOTAL, CLASSIFIED SALARIES			357,504.00	364,695.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	171,933.00	180,250.00	4.8%
PERS		3201-3202	75,078.00	79,784.00	6.3%
OASDI/Medicare/Alternative		3301-3302	40,777.65	43,580.65	6.9%
Health and Welfare Benefits		3401-3402	144,137.50	127,329.00	-11.7%
Unemployment Insurance		3501-3502	544.00	10,868.00	1897.8%
Workers' Compensation		3601-3602	22,547.00	23,946.00	6.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			455,017.15	465,757.65	2.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	33,300.00	25,300.00	-24.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	95,595.49	117,094.27	22.5%
Noncapitalized Equipment		4400	82,302.73	47,879.00	-41.8%
TOTAL, BOOKS AND SUPPLIES			211,198.22	190,273.27	-9.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,808.00	9,000.00	136.3%
Dues and Memberships		5300	2,615.00	2,210.00	-15.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,300.00	7,400.00	-87.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,900.00	7,500.00	-5.1%
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	124,589.01	103,034.00	-17.3%
Communications		5900	22,300.00	22,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,152.01	157,084.00	-30.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	62,000.00	52,000.00	-16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,000.00	52,000.00	-16.1%
TOTAL, EXPENDITURES			2,023,598.38	1,960,053.92	-3.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	435,000.00	800,000.00	83.9%
3) Other State Revenue		8300-8599	57,000.00	55,000.00	-3.5%
4) Other Local Revenue		8600-8799	253,106.28	252,007.00	-0.4%
5) TOTAL, REVENUES			745,106.28	1,107,007.00	48.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	573,597.00	582,605.00	1.6%
3) Employee Benefits		3000-3999	282,599.00	300,088.00	6.2%
4) Books and Supplies		4000-4999	411,250.00	455,000.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	66,108.00	50,000.00	-24.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,000.00	40,000.00	0.0%
9) TOTAL, EXPENDITURES			1,373,554.00	1,427,693.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(628,447.72)	(320,686.00)	-49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	450,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			450,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(178,447.72)	(320,686.00)	79.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	617,053.96	438,606.24	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			617,053.96	438,606.24	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			617,053.96	438,606.24	-28.9%
2) Ending Balance, June 30 (E + F1e)			438,606.24	117,920.24	-73.1%
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	438,606.24	117,920.24	-73.1%
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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	435,000.00	800,000.00	83.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			435,000.00	800,000.00	83.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	57,000.00	55,000.00	-3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			57,000.00	55,000.00	-3.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	251,243.00	251,100.00	-0.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,863.28	907.00	-51.3%
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			253,106.28	252,007.00	-0.4%
TOTAL, REVENUES			745,106.28	1,107,007.00	48.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	351,007.00	362,154.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	222,590.00	220,451.00	-1.0%
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			573,597.00	582,605.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	87,327.00	96,155.00	10.1%
OASDI/Medicare/Alternative		3301-3302	44,948.00	44,550.00	-0.9%
Health and Welfare Benefits		3401-3402	125,871.00	126,343.00	0.4%
Unemployment Insurance		3501-3502	298.00	7,161.00	2303.0%
Workers' Compensation		3601-3602	12,478.00	13,255.00	6.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,677.00	12,624.00	8.1%
TOTAL, EMPLOYEE BENEFITS			282,599.00	300,088.00	6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,250.00	5,000.00	122.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	409,000.00	450,000.00	10.0%
TOTAL, BOOKS AND SUPPLIES			411,250.00	455,000.00	10.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	0.00	-100.0%
Dues and Memberships		5300	150.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,300.00	12,000.00	-2.4%
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	46,158.00	32,000.00	-30.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,108.00	50,000.00	-24.4%
CAPITAL OUTLAY					
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%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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	40,000.00	40,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,000.00	40,000.00	0.0%
TOTAL, EXPENDITURES			1,373,554.00	1,427,693.00	3.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	450,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			450,000.00	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 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)			450,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	1,920.45	0.00	-100.0%
5) TOTAL, REVENUES			1,110,767.45	1,108,847.00	-0.2%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	473,601.92	473,601.92	0.0%
6) Capital Outlay		6000-6999	580,000.00	699,245.08	20.6%
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			1,053,601.92	1,172,847.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,165.53	(64,000.00)	-212.0%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,165.53	(64,000.00)	-212.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	904,558.28	961,723.81	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			904,558.28	961,723.81	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904,558.28	961,723.81	6.3%
2) Ending Balance, June 30 (E + F1e)			961,723.81	897,723.81	-6.7%
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	961,723.81	897,723.81	-6.7%
Reserved for Deferred Maintenance	0000	9780		897,723.81	
Reserved for Deferred Maintenance	0000	9780	961,723.81		
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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,108,847.00	1,108,847.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,108,847.00	1,108,847.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,920.45	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			1,920.45	0.00	-100.0%
TOTAL, REVENUES			1,110,767.45	1,108,847.00	-0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	473,601.92	473,601.92	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			473,601.92	473,601.92	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	395,000.00	395,000.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.0%
Equipment Replacement		6500	135,000.00	254,245.08	88.3%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			580,000.00	699,245.08	20.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,053,601.92	1,172,847.00	11.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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%
Long-Term Debt Proceeds					
Proceeds from 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	2020-21 Estimated Actuals	2021-22 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	19,918.85	10,000.00	-49.8%
5) TOTAL, REVENUES			19,918.85	10,000.00	-49.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,918.85	10,000.00	-49.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(250,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(230,081.15)	10,000.00	-104.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,141,295.12	2,911,213.97	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,141,295.12	2,911,213.97	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,141,295.12	2,911,213.97	-7.3%
2) Ending Balance, June 30 (E + F1e)			2,911,213.97	2,921,213.97	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,911,213.97	2,921,213.97	0.3%
Reserved for Technology	0000	9780		2,921,213.97	
Reserved for Technology	0000	9780	2,911,213.97		
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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,918.85	10,000.00	-49.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,918.85	10,000.00	-49.8%
TOTAL, REVENUES			19,918.85	10,000.00	-49.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	250,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(250,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	1,000,000.00	500,000.00	-50.0%
5) TOTAL, REVENUES			1,000,000.00	500,000.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,190.00	785,826.00	2790.1%
5) Services and Other Operating Expenditures		5000-5999	1,652,865.00	3,099,000.00	87.5%
6) Capital Outlay		6000-6999	41,652,113.00	23,986,114.61	-42.4%
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			43,332,168.00	27,870,940.61	-35.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,332,168.00)	(27,370,940.61)	-35.3%
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	62,000,000.00	0.00	-100.0%
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			62,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,667,832.00	(27,370,940.61)	-239.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,151,395.59	46,819,227.59	72.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,151,395.59	46,819,227.59	72.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,151,395.59	46,819,227.59	72.4%
2) Ending Balance, June 30 (E + F1e)			46,819,227.59	19,448,286.98	-58.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	46,819,227.59	19,448,286.98	-58.5%
Reserved for Measure U Bond Projects	0000	9780		19,448,286.98	
Reserved for Measure U Bond Projects	0000	9780	46,819,227.59		
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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000,000.00	500,000.00	-50.0%
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			1,000,000.00	500,000.00	-50.0%
TOTAL, REVENUES			1,000,000.00	500,000.00	-50.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	27,190.00	785,826.00	2790.1%
TOTAL, BOOKS AND SUPPLIES			27,190.00	785,826.00	2790.1%
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	561,844.00	500,000.00	-11.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,090,881.00	2,599,000.00	138.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,652,865.00	3,099,000.00	87.5%
CAPITAL OUTLAY					
Land		6100	56,500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	41,051,178.00	23,486,114.61	-42.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	544,435.00	500,000.00	-8.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,652,113.00	23,986,114.61	-42.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			43,332,168.00	27,870,940.61	-35.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	62,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from 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			62,000,000.00	0.00	-100.0%
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)					
			62,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,612,575.36	2,000,000.00	-44.6%
5) TOTAL, REVENUES			3,612,575.36	2,000,000.00	-44.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	195,000.00	875,000.00	348.7%
5) Services and Other Operating Expenditures		5000-5999	705,707.00	703,557.00	-0.3%
6) Capital Outlay		6000-6999	1,583,767.00	30,000.00	-98.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	426,846.00	426,846.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,911,320.00	2,035,403.00	-30.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			701,255.36	(35,403.00)	-105.0%
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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			701,255.36	(35,403.00)	-105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,682,022.68	3,383,278.04	26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,682,022.68	3,383,278.04	26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,682,022.68	3,383,278.04	26.1%
2) Ending Balance, June 30 (E + F1e)			3,383,278.04	3,347,875.04	-1.0%
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	3,383,278.04	3,347,875.04	-1.0%
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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,575.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,600,000.00	2,000,000.00	-44.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,612,575.36	2,000,000.00	-44.6%
TOTAL, REVENUES			3,612,575.36	2,000,000.00	-44.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	500,000.00	New
Noncapitalized Equipment		4400	195,000.00	375,000.00	92.3%
TOTAL, BOOKS AND SUPPLIES			195,000.00	875,000.00	348.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	1,150.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	288,728.00	288,728.00	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	415,829.00	414,829.00	-0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			705,707.00	703,557.00	-0.3%
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	1,573,767.00	30,000.00	-98.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,583,767.00	30,000.00	-98.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	91,985.00	91,985.00	0.0%
Other Debt Service - Principal		7439	334,861.00	334,861.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			426,846.00	426,846.00	0.0%
TOTAL, EXPENDITURES			2,911,320.00	2,035,403.00	-30.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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					
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 Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2,933,421.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,103.61	0.00	-100.0%
5) TOTAL REVENUES			2,934,524.61	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,934,524.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,933,421.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,933,421.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,103.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,051.13	9,154.74	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,051.13	9,154.74	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,051.13	9,154.74	13.7%
2) Ending Balance, June 30 (E + F1e)			9,154.74	9,154.74	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	9,154.74	9,154.74	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	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 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	2,933,421.00	0.00	-100.0%
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			2,933,421.00	0.00	-100.0%
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	1,103.61	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			1,103.61	0.00	-100.0%
TOTAL, REVENUES			2,934,524.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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%
Lease Assets		6600	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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,933,421.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,933,421.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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 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)			(2,933,421.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,933,421.00	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			2,933,421.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,903,421.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104.24	2,904,525.24	262933.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104.24	2,904,525.24	262933.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104.24	2,904,525.24	262933.9%
2) Ending Balance, June 30 (E + F1e)			2,904,525.24	2,904,525.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,904,525.24	2,904,525.24	0.0%
Reserved for Capital Projects	0000	9780		2,904,525.24	
Reserved for Capital Outlay Projects	0000	9780	2,904,525.24		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	30,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	0.00	-100.0%
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%
Lease Assets		6600	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			30,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,933,421.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,933,421.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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 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)			2,933,421.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,772,167.88	3,792,090.88	0.5%
5) TOTAL, REVENUES			3,772,167.88	3,792,090.88	0.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,627,429.28	1,586,178.28	-2.5%
3) Employee Benefits		3000-3999	923,842.72	986,070.00	6.7%
4) Books and Supplies		4000-4999	788,626.88	777,878.60	-1.4%
5) Services and Other Operating Expenses		5000-5999	302,136.00	311,831.00	3.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,642,034.88	3,661,957.88	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,133.00	130,133.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			130,133.00	130,133.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,205,357.73	4,335,490.73	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,205,357.73	4,335,490.73	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,205,357.73	4,335,490.73	3.1%
2) Ending Net Position, June 30 (E + F1e)			4,335,490.73	4,465,623.73	3.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,335,490.73	4,465,623.73	3.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	130,133.00	130,133.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,642,034.88	3,661,957.88	0.5%
TOTAL, OTHER LOCAL REVENUE			3,772,167.88	3,792,090.88	0.5%
TOTAL, REVENUES			3,772,167.88	3,792,090.88	0.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	1,250,357.28	1,215,431.28	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	141,707.00	112,254.00	-20.8%
Clerical, Technical and Office Salaries		2400	235,365.00	258,493.00	9.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,627,429.28	1,586,178.28	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	333,005.00	349,947.00	5.1%
OASDI/Medicare/Alternative		3301-3302	123,389.00	115,297.00	-6.6%
Health and Welfare Benefits		3401-3402	364,197.00	394,741.00	8.4%
Unemployment Insurance		3501-3502	817.00	18,539.00	2169.2%
Workers' Compensation		3601-3602	75,662.00	76,139.00	0.6%
OPEB, Allocated		3701-3702	3,600.00	4,800.00	33.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,172.72	26,607.00	14.8%
TOTAL, EMPLOYEE BENEFITS			923,842.72	986,070.00	6.7%
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	447,500.00	436,751.72	-2.4%
Noncapitalized Equipment		4400	341,126.88	341,126.88	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			788,626.88	777,878.60	-1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	201,845.00	201,845.00	0.0%
Operations and Housekeeping Services		5500	18,783.00	18,475.00	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,896.00	4,000.00	2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,935.00)	(27,935.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,021.00	105,946.00	10.3%
Communications		5900	9,500.00	9,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			302,136.00	311,831.00	3.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,642,034.88	3,661,957.88	0.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,485.55	0.00	-100.0%
5) TOTAL REVENUES			3,485.55	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,000.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			10,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,514.45)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(6,514.45)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	52,398.85	45,884.40	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,398.85	45,884.40	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,398.85	45,884.40	-12.4%
2) Ending Net Position, June 30 (E + F1e)			45,884.40	45,884.40	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	45,884.40	45,884.40	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	185.55	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	3,300.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,485.55	0.00	-100.0%
TOTAL, REVENUES			3,485.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,000.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

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July 1 Budget
2020-21 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

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-7422-0-0000-0000-9740					7422	9740	2,638,717.00
Explanation: This is one time revenue considered deferred maintenance but budgeted in Estimated Actuals and carryover for Budget Adoption.							

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2021-22 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)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7422-0-0000-0000-9740	7422	9740	2,638,717.00
Explanation: This is one time revenue considered deferred maintenance but budgeted in Estimated Actuals and carryover for Budget Adoption.			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7422-0-0000-0000-9791	7422	9791	2,638,717.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2021-22 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-7422-0-0000-0000-9740 7422 9740 2,638,717.00
 Explanation: This is one time revenue considered deferred maintenance but
 budgeted in Estimated Actuals and carryover for Budget Adoption.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT
 (objects 9791, 9793, and 9795) are invalid: EXCEPTION

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

01-7422-0-0000-0000-9791	7422	9791	2,638,717.00
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CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special
 Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue
 Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget
2021-22 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)
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- 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-7422-0-0000-0000-9740 7422 9740 2,638,717.00
 Explanation: This is one time revenue considered deferred maintenance but
 budgeted in Estimated Actuals and carryover for Budget Adoption.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT
 (objects 9791, 9793, and 9795) are invalid: EXCEPTION

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

01-7422-0-0000-0000-9791	7422	9791	2,638,717.00
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CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special
 Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue
 Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget
2020-21 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-7422-0-0000-0000-9740 7422 9740 2,638,717.00.
 Explanation: This is one time revenue considered deferred maintenance but
 budgeted in Estimated Actuals and carryover for Budget Adoption.

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

individually.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.