

## 2020-21 45 Day Budget Update

**School District: Lakeside Union School District**

Pursuant to Ed Code 42127(h), "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act."

The Budget Act was officially signed by the Governor on June 29, 2020. The major changes between the May Revise and the Adopted State Budget that require revenue and expenditure revisions are as follows:

LCFF was not reduced as proposed with the Governor's May Revise, the COLA was instead flat 0%.

Additional one-time federal and state funding was apportioned for Coronavirus response and Learning Loss

Mitigation: CRF, GEER, and Prop 98 funds.

	Board Adopted Budget	45 Day Budget Revision	Difference	Descriptions/Explanation
<b>Revenues</b>				
LCFF	40,585,965	44,092,601	3,506,636	0% COLA, up from -7%; slight increase in Special Education Property Taxes
Federal	3,273,764	6,445,575	3,171,811	CRF \$2,710,693; GEER \$414,470; Title I and CSI prior year unearned revenue budgeted
State	4,976,053	5,480,926	504,873	Prop98 Learning Loss \$378,595; CSESAP State Match Revenue \$126,278
Local	5,030,077	5,015,331	(14,747)	SELPA Pass through projections updated
<b>Total Revenues</b>	<b>53,865,859</b>	<b>61,034,432</b>	<b>7,168,573</b>	
<b>Expenditures</b>				
Certificated	24,285,811	24,662,632	376,821	Budget spending for Learning Loss Funds
Classified	8,694,586	8,829,152	134,566	Budget the expense for the CSESAP State Match; CRF budget for Summer Academy
Employee Benefits	17,656,109	17,674,468	18,359	Associated Benefit costs
Books & Supplies	1,694,741	3,909,188	2,214,447	LLM expenses, budget Title carryover spending
Services and Other Operating	5,911,061	6,722,798	811,737	LLM expenses, budget Title carryover spending
Capital Outlay	75,000	75,000	-	
Other Outgo			-	
Indirect Costs	(131,043)	(129,931)	1,112	Adjusting Indirect Costs on programs
Interfund Transfers	44,139	44,139	-	
<b>Total Expenditures</b>	<b>58,230,404</b>	<b>61,787,446</b>	<b>3,557,042</b>	

<b>Net Increase (Decrease) in Fund Balance</b>	(4,364,544.35)	(753,013.54)		
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Beginning Fund Balance	10,956,097	10,956,097		Updated Beginning Fund Balance based on current 2019-20 Estimated Actuals
<b>Projected Ending Balance, June 30, 2021</b>	<b>6,591,553</b>	<b>10,203,083</b>		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	44,346,123.19	311,434.00	44,657,557.19	43,781,167.00	311,434.00	44,092,601.00	-1.3%
2) Federal Revenue		8100-8299	290,486.09	2,535,268.79	2,825,754.88	187,694.00	6,257,880.58	6,445,574.58	128.1%
3) Other State Revenue		8300-8599	1,864,913.75	4,830,980.34	6,695,894.09	1,030,874.00	4,450,052.00	5,480,926.00	-18.1%
4) Other Local Revenue		8600-8799	1,358,284.04	3,647,673.67	5,005,957.71	1,358,976.35	3,656,354.42	5,015,330.77	0.2%
5) TOTAL, REVENUES			47,859,807.07	11,325,356.80	59,185,163.87	46,358,711.35	14,675,721.00	61,034,432.35	3.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	19,388,573.76	5,069,284.37	24,457,858.13	19,263,611.72	5,399,019.97	24,662,631.69	0.8%
2) Classified Salaries		2000-2999	5,130,948.20	3,506,476.35	8,637,424.55	5,093,453.34	3,735,698.49	8,829,151.83	2.2%
3) Employee Benefits		3000-3999	11,455,795.43	7,156,043.30	18,611,838.73	10,816,789.96	6,857,678.25	17,674,468.21	-5.0%
4) Books and Supplies		4000-4999	730,015.16	589,231.60	1,319,246.76	1,073,333.07	2,835,854.92	3,909,187.99	196.3%
5) Services and Other Operating Expenditures		5000-5999	3,746,050.91	2,718,127.73	6,464,178.64	3,620,501.49	3,102,296.18	6,722,797.67	4.0%
6) Capital Outlay		6000-6999	70,485.99	26,906.37	97,392.36	75,000.00	0.00	75,000.00	-23.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,181,469.06)	1,041,286.52	(140,182.54)	(1,008,640.13)	878,709.43	(129,930.70)	-7.3%
9) TOTAL, EXPENDITURES			39,340,400.39	20,107,356.24	59,447,756.63	38,934,049.45	22,809,257.24	61,743,306.69	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,519,406.68	(8,781,999.44)	(262,592.76)	7,424,661.90	(8,133,536.24)	(708,874.34)	170.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,985.58	0.00	3,985.58	44,139.20	0.00	44,139.20	1007.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,437,676.64)	8,437,676.64	0.00	(8,270,396.49)	8,270,396.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,441,662.22)	8,437,676.64	(3,985.58)	(8,314,535.69)	8,270,396.49	(44,139.20)	1007.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			77,744.46	(344,322.80)	(266,578.34)	(889,873.79)	136,860.25	(753,013.54)	182.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,335,104.85	887,570.42	11,222,675.27	10,412,849.31	543,247.62	10,956,096.93	-2.4%
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)			10,335,104.85	887,570.42	11,222,675.27	10,412,849.31	543,247.62	10,956,096.93	-2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,335,104.85	887,570.42	11,222,675.27	10,412,849.31	543,247.62	10,956,096.93	-2.4%
2) Ending Balance, June 30 (E + F1e)									
			10,412,849.31	543,247.62	10,956,096.93	9,522,975.52	680,107.87	10,203,083.39	-6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	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	603,206.77	603,206.77	0.00	680,107.97	680,107.97	12.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	300,000.00	0.00	300,000.00	400,000.00	0.00	400,000.00	33.3%
Deferred Maintenance	0000	9780				400,000.00		400,000.00	
Deferred Maintenance	0000	9780	300,000.00		300,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,783,432.70	0.00	1,783,432.70	1,853,623.38	0.00	1,853,623.38	3.9%
Unassigned/Unappropriated Amount		9790	8,244,416.61	(59,959.15)	8,184,457.46	7,184,352.14	(0.10)	7,184,352.04	-12.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	30,154,164.00	0.00	30,154,164.00	29,646,640.00	0.00	29,646,640.00	-1.7%
Education Protection Account State Aid - Current Year		8012	3,963,946.00	0.00	3,963,946.00	3,913,650.00	0.00	3,913,650.00	-1.3%
State Aid - Prior Years		8019	(2,686.00)	0.00	(2,686.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	63,161.86	0.00	63,161.86	63,162.00	0.00	63,162.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	9,801,268.33	0.00	9,801,268.33	9,780,488.00	0.00	9,780,488.00	-0.2%
Unsecured Roll Taxes		8042	304,183.22	0.00	304,183.22	301,064.00	0.00	301,064.00	-1.0%
Prior Years' Taxes		8043	(984.36)	0.00	(984.36)	1,035.00	0.00	1,035.00	-205.1%
Supplemental Taxes		8044	624,873.82	0.00	624,873.82	614,362.00	0.00	614,362.00	-1.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	47,213.00	0.00	47,213.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	266,769.32	0.00	266,769.32	251,948.00	0.00	251,948.00	-5.6%
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%
<b>Subtotal, LCFF Sources</b>			<b>45,174,696.19</b>	<b>0.00</b>	<b>45,174,696.19</b>	<b>44,619,562.00</b>	<b>0.00</b>	<b>44,619,562.00</b>	<b>-1.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(828,573.00)	0.00	(828,573.00)	(838,395.00)	0.00	(838,395.00)	1.2%
Property Taxes Transfers		8097	0.00	311,434.00	311,434.00	0.00	311,434.00	311,434.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>44,346,123.19</b>	<b>311,434.00</b>	<b>44,657,557.19</b>	<b>43,781,167.00</b>	<b>311,434.00</b>	<b>44,092,601.00</b>	<b>-1.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	290,486.09	0.00	290,486.09	187,694.00	0.00	187,694.00	-35.4%
Special Education Entitlement		8181	0.00	1,329,215.00	1,329,215.00	0.00	1,330,573.00	1,330,573.00	0.1%
Special Education Discretionary Grants		8182	0.00	163,720.00	163,720.00	0.00	163,723.00	163,723.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		671,214.46	671,214.46		783,486.08	783,486.08	16.7%
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		97,660.25	97,660.25		111,178.00	111,178.00	13.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		37,844.64	37,844.64		36,522.00	36,522.00	-3.5%
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		154,876.59	154,876.59		91,709.50	91,709.50	-40.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	80,737.85	80,737.85	0.00	3,740,689.00	3,740,689.00	4533.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>290,486.09</b>	<b>2,535,268.79</b>	<b>2,825,754.88</b>	<b>187,694.00</b>	<b>6,257,880.58</b>	<b>6,445,574.58</b>	<b>128.1%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	791,015.00	791,015.00	0.00	741,301.00	741,301.00	-6.3%
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	156,621.00	0.00	156,621.00	154,344.00	0.00	154,344.00	-1.5%
Lottery - Unrestricted and Instructional Materials		8560	761,014.59	273,258.34	1,034,272.93	766,530.00	270,540.00	1,037,070.00	0.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	947,278.16	3,766,707.00	4,713,985.16	110,000.00	3,438,211.00	3,548,211.00	-24.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,864,913.75</b>	<b>4,830,980.34</b>	<b>6,695,894.09</b>	<b>1,030,874.00</b>	<b>4,450,052.00</b>	<b>5,480,926.00</b>	<b>-18.1%</b>

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<b>OTHER LOCAL REVENUE</b>									
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	243,125.07	243,125.07	0.00	172,240.00	172,240.00	-29.2%
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	11,121.25	0.00	11,121.25	7,100.00	0.00	7,100.00	-36.2%
Interest		8660	205,711.86	0.00	205,711.86	124,790.00	0.00	124,790.00	-39.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	41,099.96	0.00	41,099.96	14,290.00	0.00	14,290.00	-65.2%
Interagency Services		8677	464,987.07	582,411.60	1,047,398.67	584,403.00	524,170.42	1,108,573.42	5.8%
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	635,035.00	119,615.00	754,650.00	628,393.35	0.00	628,393.35	-16.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	328.90	0.00	328.90	0.00	0.00	0.00	-100.0%
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		2,702,522.00	2,702,522.00		2,959,944.00	2,959,944.00	9.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,358,284.04</b>	<b>3,647,673.67</b>	<b>5,005,957.71</b>	<b>1,358,976.35</b>	<b>3,656,354.42</b>	<b>5,015,330.77</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>47,859,807.07</b>	<b>11,325,356.80</b>	<b>59,185,163.87</b>	<b>46,358,711.35</b>	<b>14,675,721.00</b>	<b>61,034,432.35</b>	<b>3.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	16,094,721.65	4,900,559.10	20,995,280.75	16,046,125.02	4,971,404.45	21,017,529.47	0.1%
Certificated Pupil Support Salaries		1200	1,262,045.80	125,419.88	1,387,465.68	1,133,915.79	386,700.80	1,520,616.59	9.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,031,806.31	43,305.39	2,075,111.70	2,083,570.91	40,914.72	2,124,485.63	2.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,388,573.76	5,069,284.37	24,457,858.13	19,263,611.72	5,399,019.97	24,662,631.69	0.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	79,213.04	1,996,332.10	2,075,545.14	70,580.85	2,172,829.38	2,243,410.23	8.1%
Classified Support Salaries		2200	2,019,020.49	839,980.75	2,859,001.24	2,034,640.98	879,390.20	2,914,031.18	1.9%
Classified Supervisors' and Administrators' Salaries		2300	617,313.68	129,009.00	746,322.68	621,515.78	91,440.52	712,956.30	-4.5%
Clerical, Technical and Office Salaries		2400	1,820,238.88	111,904.18	1,932,143.06	1,774,467.43	115,530.33	1,889,997.76	-2.2%
Other Classified Salaries		2900	595,162.11	429,250.32	1,024,412.43	592,248.30	476,508.06	1,068,756.36	4.3%
TOTAL, CLASSIFIED SALARIES			5,130,948.20	3,506,476.35	8,637,424.55	5,093,453.34	3,735,698.49	8,829,151.83	2.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,176,366.70	3,843,763.66	7,020,130.36	3,029,098.40	3,349,255.71	6,378,354.11	-9.1%
PERS		3201-3202	959,959.62	624,860.23	1,584,819.85	979,280.07	686,049.98	1,665,330.05	5.1%
OASDI/Medicare/Alternative		3301-3302	676,614.85	345,372.69	1,021,987.54	697,113.05	373,935.52	1,071,048.57	4.8%
Health and Welfare Benefits		3401-3402	5,078,952.50	2,061,091.93	7,140,044.43	5,174,454.76	2,167,919.87	7,342,374.63	2.8%
Unemployment Insurance		3501-3502	13,827.05	4,360.59	18,187.64	12,178.61	4,510.55	16,689.16	-8.2%
Workers' Compensation		3601-3602	319,368.07	115,038.27	434,406.34	310,549.39	114,026.89	424,576.28	-2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	365,571.33	159,188.63	524,759.96	339,978.89	159,556.73	499,535.62	-4.8%
Other Employee Benefits		3901-3902	865,135.31	2,367.30	867,502.61	274,136.79	2,423.00	276,559.79	-68.1%
TOTAL, EMPLOYEE BENEFITS			11,455,795.43	7,156,043.30	18,611,838.73	10,816,789.96	6,857,678.25	17,674,468.21	-5.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	4,604.89	175,639.25	180,244.14	5,000.00	247,000.00	252,000.00	39.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	640,458.53	400,608.44	1,041,066.97	966,714.04	1,682,223.92	2,648,937.96	154.4%
Noncapitalized Equipment		4400	84,951.74	12,983.91	97,935.65	101,619.03	906,631.00	1,008,250.03	929.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			730,015.16	589,231.60	1,319,246.76	1,073,333.07	2,835,854.92	3,909,187.99	196.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	664,681.85	664,681.85	0.00	525,754.00	525,754.00	-20.9%
Travel and Conferences		5200	87,151.50	75,861.13	163,012.63	64,730.99	23,635.99	88,366.98	-45.8%
Dues and Memberships		5300	38,328.28	2,435.00	40,763.28	41,190.00	100.00	41,290.00	1.3%
Insurance		5400 - 5450	321,089.45	0.00	321,089.45	437,651.00	0.00	437,651.00	36.3%
Operations and Housekeeping Services		5500	1,131,713.26	7,569.95	1,139,283.21	1,265,640.00	7,812.00	1,273,452.00	11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	673,451.18	58,672.83	732,124.01	784,703.43	260,300.00	1,045,003.43	42.7%
Transfers of Direct Costs		5710	13,388.87	(13,388.87)	0.00	1,868.00	(1,868.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(200,601.46)	(890.66)	(201,492.12)	(244,227.00)	350.00	(243,877.00)	21.0%
Professional/Consulting Services and Operating Expenditures		5800	1,517,661.69	1,909,628.13	3,427,289.82	1,096,915.07	2,272,645.19	3,369,560.26	-1.7%
Communications		5900	163,868.14	13,558.37	177,426.51	172,030.00	13,567.00	185,597.00	4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,746,050.91	2,718,127.73	6,464,178.64	3,620,501.49	3,102,296.18	6,722,797.67	4.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
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	6,390.00	0.00	6,390.00	0.00	0.00	0.00	-100.0%
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	64,095.99	26,906.37	91,002.36	75,000.00	0.00	75,000.00	-17.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,485.99	26,906.37	97,392.36	75,000.00	0.00	75,000.00	-23.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	0.00	0.00	0.00	0.00	0.00	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	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,041,286.52)	1,041,286.52	0.00	(878,709.43)	878,709.43	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(140,182.54)	0.00	(140,182.54)	(129,930.70)	0.00	(129,930.70)	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,181,469.06)	1,041,286.52	(140,182.54)	(1,008,640.13)	878,709.43	(129,930.70)	-7.3%
TOTAL, EXPENDITURES			39,340,400.39	20,107,356.24	59,447,756.63	38,934,049.45	22,809,257.24	61,743,306.69	3.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	3,985.58	0.00	3,985.58	44,139.20	0.00	44,139.20	1007.5%
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			3,985.58	0.00	3,985.58	44,139.20	0.00	44,139.20	1007.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,472,626.67)	8,472,626.67	0.00	(8,270,396.49)	8,270,396.49	0.00	0.0%
Contributions from Restricted Revenues		8990	34,950.03	(34,950.03)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,437,676.64)	8,437,676.64	0.00	(8,270,396.49)	8,270,396.49	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(8,441,662.22)	8,437,676.64	(3,985.58)	(8,314,535.69)	8,270,396.49	(44,139.20)	1007.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	44,346,123.19	311,434.00	44,657,557.19	43,781,167.00	311,434.00	44,092,601.00	-1.3%
2) Federal Revenue		8100-8299	290,486.09	2,535,268.79	2,825,754.88	187,694.00	6,257,880.58	6,445,574.58	128.1%
3) Other State Revenue		8300-8599	1,864,913.75	4,830,980.34	6,695,894.09	1,030,874.00	4,450,052.00	5,480,926.00	-18.1%
4) Other Local Revenue		8600-8799	1,358,284.04	3,647,673.67	5,005,957.71	1,358,976.35	3,656,354.42	5,015,330.77	0.2%
5) TOTAL, REVENUES			47,859,807.07	11,325,356.80	59,185,163.87	46,358,711.35	14,675,721.00	61,034,432.35	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		24,455,144.10	16,240,208.23	40,695,352.33	24,287,571.75	18,629,837.00	42,917,408.75	5.5%
2) Instruction - Related Services	2000-2999		4,287,412.50	490,828.28	4,778,240.78	4,412,386.68	473,401.36	4,885,788.04	2.3%
3) Pupil Services	3000-3999		4,227,180.23	409,501.98	4,636,682.21	4,082,644.97	744,735.97	4,827,380.94	4.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		12,153.14	62,300.11	74,453.25	3,518.11	488.70	4,006.81	-94.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,045,837.25	1,099,136.78	5,144,974.03	3,725,106.88	947,953.43	4,673,060.31	-9.2%
8) Plant Services	8000-8999		2,312,673.17	1,805,380.86	4,118,054.03	2,422,821.06	2,012,840.78	4,435,661.84	7.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			39,340,400.39	20,107,356.24	59,447,756.63	38,934,049.45	22,809,257.24	61,743,306.69	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,519,406.68	(8,781,999.44)	(262,592.76)	7,424,661.90	(8,133,536.24)	(708,874.34)	170.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,985.58	0.00	3,985.58	44,139.20	0.00	44,139.20	1007.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,437,676.64)	8,437,676.64	0.00	(8,270,396.49)	8,270,396.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,441,662.22)	8,437,676.64	(3,985.58)	(8,314,535.69)	8,270,396.49	(44,139.20)	1007.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			77,744.46	(344,322.80)	(266,578.34)	(889,873.79)	136,860.25	(753,013.54)	182.5%	
<b>F. FUND BALANCE, RESERVES</b>										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited			9791	10,335,104.85	887,570.42	11,222,675.27	10,412,849.31	543,247.62	10,956,096.93	-2.4%
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)				10,335,104.85	887,570.42	11,222,675.27	10,412,849.31	543,247.62	10,956,096.93	-2.4%
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				10,335,104.85	887,570.42	11,222,675.27	10,412,849.31	543,247.62	10,956,096.93	-2.4%
2) Ending Balance, June 30 (E + F1e)				10,412,849.31	543,247.62	10,956,096.93	9,522,975.52	680,107.87	10,203,083.39	-6.9%
Components of Ending Fund Balance										
a) Nonspendable										
Revolving Cash			9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	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	603,206.77	603,206.77	0.00	680,107.97	680,107.97	12.7%
c) Committed										
Stabilization Arrangements			9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned										
Other Assignments (by Resource/Object)			9780	300,000.00	0.00	300,000.00	400,000.00	0.00	400,000.00	33.3%
Deferred Maintenance			0000 9780				400,000.00		400,000.00	
Deferred Maintenance			0000 9780	300,000.00		300,000.00				
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties			9789	1,783,432.70	0.00	1,783,432.70	1,853,623.38	0.00	1,853,623.38	3.9%
Unassigned/Unappropriated Amount			9790	8,244,416.61	(59,959.15)	8,184,457.46	7,184,352.14	(0.10)	7,184,352.04	-12.2%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	0.00	123,595.11
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigat	0.00	114,470.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.01	0.01
5640	Medi-Cal Billing Option	33,387.39	3,386.24
6300	Lottery: Instructional Materials	330,376.80	353,916.80
6500	Special Education	0.01	0.01
7311	Classified School Employee Professional Development Block Grant	15,430.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	84,739.00	84,739.00
7510	Low-Performing Students Block Grant	114,272.76	0.00
9010	Other Restricted Local	25,000.80	0.80
<b>Total, Restricted Balance</b>		<b>603,206.77</b>	<b>680,107.97</b>

<b>LCFF Calculator Universal Assumptions</b>				
Lakeside Union Elementary (68189)				
<b>Summary of Funding</b>				
	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	38,025,694	37,551,771	37,549,050	36,370,669
Grade Span Adjustment	1,836,854	1,801,481	1,801,377	1,767,357
Supplemental Grant	3,642,640	3,584,294	3,621,813	3,504,122
Concentration Grant	-	-	-	-
Add-ons	843,621	843,621	843,621	843,621
<b>Total Target</b>	<b>44,348,809</b>	<b>43,781,167</b>	<b>43,815,861</b>	<b>42,485,769</b>
<b>Transition Components:</b>				
Target	\$ 44,348,809	\$ 43,781,167	\$ 43,815,861	\$ 42,485,769
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	43,008,033	42,514,766	42,511,971	41,321,968
Remaining Need after Gap (informational only)	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 44,348,809</b>	<b>\$ 43,781,167</b>	<b>\$ 43,815,861</b>	<b>\$ 42,485,769</b>
<b>Components of LCFF By Object Code</b>				
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
8011 - State Aid	\$ 30,154,164	\$ 29,646,640	\$ 29,681,676	\$ 28,497,605
8011 - Fair Share				
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	3,963,946	3,913,650	3,913,365	3,792,026
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	11,059,272	11,059,272	11,059,272	11,059,272
8096 - In-Lieu of Property Taxes	(828,573)	(838,395)	(838,452)	(863,134)
<i>Property Taxes net of in-lieu</i>	<i>10,230,699</i>	<i>10,220,877</i>	<i>10,220,820</i>	<i>10,196,138</i>
<b>TOTAL FUNDING</b>	<b>\$ 44,348,809</b>	<b>\$ 43,781,167</b>	<b>\$ 43,815,861</b>	<b>\$ 42,485,769</b>
<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 44,348,809</b>	<b>\$ 43,781,167</b>	<b>\$ 43,815,861</b>	<b>\$ 42,485,769</b>
<b>EPA Details</b>				
% of Adjusted Revenue Limit - Annual	16.08698870%	16.08698870%	16.08698870%	16.08698870%
% of Adjusted Revenue Limit - P-2	16.08698870%	16.08698870%	16.08698870%	16.08698870%
EPA (for LCFF Calculation purposes)	\$ 3,963,946	\$ 3,913,650	\$ 3,913,365	\$ 3,792,026
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	3,963,946	3,913,650	3,913,365	3,792,026
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	60,411	(7,418)	-	-
Accrual (from Assumptions)	-	-	-	-

<b>LCFF Calculator Universal Assumptions</b>				
Lakeside Union Elementary (68189)				
<b>Summary of Student Population</b>				
	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>				
Enrollment	4,980	4,980	4,812	4,730
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>4,980</i>	<i>4,980</i>	<i>4,812</i>	<i>4,730</i>
Unduplicated Pupil Count	2,303	2,303	2,191	2,177
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>2,303</i>	<i>2,303</i>	<i>2,191</i>	<i>2,177</i>
Rolling %, Supplemental Grant	45.6900%	45.5400%	46.0200%	45.9400%
Rolling %, Concentration Grant	45.6900%	45.5400%	46.0200%	45.9400%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	2,293.20	2,249.04	2,248.91	2,206.44
Grades 4-6	1,575.88	1,541.58	1,541.36	1,513.56
Grades 7-8	999.16	1,015.85	1,015.85	937.10
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>4,868.24</b>	<b>4,806.47</b>	<b>4,806.12</b>	<b>4,657.10</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>4868.24</b>	<b>4806.47</b>	<b>4806.12</b>	<b>4657.10</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	2,249.04	2,249.04	2,206.44	2,168.86
Grades 4-6	1,541.58	1,541.58	1,513.56	1,487.91
Grades 7-8	1,015.85	1,015.85	937.10	921.20
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>4,806.47</b>	<b>4,806.47</b>	<b>4,657.10</b>	<b>4,577.97</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>61.77</i>	<i>-</i>	<i>149.02</i>	<i>79.13</i>

<b>LCAP Percentage to Increase or Improve Services</b>				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentr \$	3,642,640 \$	3,584,294 \$	3,621,813 \$	3,504,122
Current year Percentage to Increase or Improve Se	9.14%	9.11%	9.20%	9.19%

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	43,781,167.00	0.08%	43,816,203.00	-2.98%	42,510,508.00
2. Federal Revenues	8100-8299	187,694.00	35.57%	254,454.00	0.00%	254,454.00
3. Other State Revenues	8300-8599	1,030,874.00	0.64%	1,037,429.73	0.85%	1,046,261.06
4. Other Local Revenues	8600-8799	1,358,976.35	0.11%	1,360,511.27	0.17%	1,362,785.12
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	(8,270,396.49)	3.77%	(8,582,240.10)	5.18%	(9,027,059.64)
6. Total (Sum lines A1 thru A5c)		38,088,314.86	-0.53%	37,886,357.90	-4.59%	36,146,948.54
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,263,611.72		19,495,883.96
b. Step & Column Adjustment				382,272.24		386,917.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(150,000.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,263,611.72	1.21%	19,495,883.96	1.22%	19,732,801.64
2. Classified Salaries						
a. Base Salaries				5,093,453.34		5,190,855.14
b. Step & Column Adjustment				76,401.80		77,862.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				21,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,093,453.34	1.91%	5,190,855.14	1.50%	5,268,717.97
3. Employee Benefits	3000-3999	10,816,789.96	2.23%	11,057,587.14	6.56%	11,782,782.57
4. Books and Supplies	4000-4999	1,073,333.07	4.06%	1,116,901.73	-0.17%	1,115,050.04
5. Services and Other Operating Expenditures	5000-5999	3,620,501.49	1.96%	3,691,592.94	3.00%	3,802,487.11
6. Capital Outlay	6000-6999	75,000.00	640.00%	555,000.00	-96.40%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,008,640.13)	-2.38%	(984,592.50)	2.76%	(1,011,720.35)
9. Other Financing Uses						
a. Transfers Out	7600-7629	44,139.20	579.67%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,978,188.65	3.71%	40,423,228.41	1.45%	41,010,118.98
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(889,873.79)		(2,536,870.51)		(4,863,170.44)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,412,849.31		9,522,975.52		6,986,105.01
2. Ending Fund Balance (Sum lines C and D1)		9,522,975.52		6,986,105.01		2,122,934.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	400,000.00		100,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,853,623.38		1,790,455.30		1,812,966.11
2. Unassigned/Unappropriated	9790	7,184,352.14		5,010,649.71		24,968.46
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,522,975.52		6,986,105.01		2,122,934.57



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,853,623.38		1,790,455.30		1,812,966.11
c. Unassigned/Unappropriated	9790	7,184,352.14		5,010,649.71		24,968.46
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		9,037,975.52		6,801,105.01		1,837,934.57
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d includes an adjustment to factor in reduced staffing due to declining enrollment. Line B2d includes an adjustment to move \$21,000 of classified employee from a restricted resource to unrestricted to balance Medi-Cal.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	311,434.00	0.00%	311,434.00	0.00%	311,434.00
2. Federal Revenues	8100-8299	6,257,880.58	-61.05%	2,437,633.08	0.00%	2,437,633.08
3. Other State Revenues	8300-8599	4,450,052.00	-10.70%	3,973,680.22	0.97%	4,012,074.68
4. Other Local Revenues	8600-8799	3,656,354.42	0.00%	3,656,354.42	0.00%	3,656,354.42
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	8,270,396.49	3.77%	8,582,240.10	5.18%	9,027,059.64
6. Total (Sum lines A1 thru A5c)		22,946,117.49	-17.37%	18,961,341.82	2.55%	19,444,555.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,399,019.97		4,903,461.07
b. Step & Column Adjustment				93,848.06		95,725.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(589,406.96)		(631.21)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,399,019.97	-9.18%	4,903,461.07	1.94%	4,998,554.88
2. Classified Salaries						
a. Base Salaries				3,735,698.49		3,624,601.95
b. Step & Column Adjustment				51,135.14		51,892.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(162,231.68)		(11,010.56)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,735,698.49	-2.97%	3,624,601.95	1.13%	3,665,483.59
3. Employee Benefits	3000-3999	6,857,678.25	0.58%	6,897,483.99	4.16%	7,184,526.61
4. Books and Supplies	4000-4999	2,835,854.92	-67.11%	932,572.94	-33.89%	616,491.74
5. Services and Other Operating Expenditures	5000-5999	3,102,296.18	-34.05%	2,045,833.25	1.44%	2,075,238.07
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	878,709.43	-2.74%	854,661.80	3.17%	881,789.65
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)						
11. Total (Sum lines B1 thru B10)		22,809,257.24	-15.57%	19,258,615.00	0.85%	19,422,084.54
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		136,860.25		(297,273.18)		22,471.28
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		543,247.62		680,107.87		382,834.69
2. Ending Fund Balance (Sum lines C and D1)		680,107.87		382,834.69		405,305.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	680,107.97		888,524.85		910,996.14
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	(0.10)		(505,690.16)		(505,690.17)
f. Total Components of Ending Fund Balance		680,107.87		382,834.69		405,305.97
(Line D3f must agree with line D2)		680,107.87		382,834.69		405,305.97

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**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 projected on line B1d are to remove certificated release or additional salary with the end of the Low Performing Student Block Grant and Federal Learning Loss Mitigation funds in 2021-22 and to balance the Indian Education funding in 2022-23. Adjustments projected on line B2d 2021-22 are to remove classified extra salary with the end of Classified Employee Professional Development funds, State match for the Classified Summer Employee Assistance Program, and to move \$21,000 of classified salary from Restricted to Unrestricted to balance Medi-Cal funds. 2022-23 projects adjustments to balance the ASES resource, these salaries would be shifted to Fund 1200.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	44,092,601.00	0.08%	44,127,637.00	-2.96%	42,821,942.00
2. Federal Revenues	8100-8299	6,445,574.58	-58.23%	2,692,087.08	0.00%	2,692,087.08
3. Other State Revenues	8300-8599	5,480,926.00	-8.57%	5,011,109.95	0.94%	5,058,335.74
4. Other Local Revenues	8600-8799	5,015,330.77	0.03%	5,016,865.69	0.05%	5,019,139.54
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)		61,034,432.35	-6.86%	56,847,699.72	-2.21%	55,591,504.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,662,631.69		24,399,345.03
b. Step & Column Adjustment				476,120.30		482,642.70
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(739,406.96)		(150,631.21)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,662,631.69	-1.07%	24,399,345.03	1.36%	24,731,356.52
2. Classified Salaries						
a. Base Salaries				8,829,151.83		8,815,457.09
b. Step & Column Adjustment				127,536.94		129,755.03
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(141,231.68)		(11,010.56)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,829,151.83	-0.16%	8,815,457.09	1.35%	8,934,201.56
3. Employee Benefits	3000-3999	17,674,468.21	1.59%	17,955,071.13	5.64%	18,967,309.18
4. Books and Supplies	4000-4999	3,909,187.99	-47.57%	2,049,474.67	-15.51%	1,731,541.78
5. Services and Other Operating Expenditures	5000-5999	6,722,797.67	-14.66%	5,737,426.19	2.45%	5,877,725.18
6. Capital Outlay	6000-6999	75,000.00	640.00%	555,000.00	-96.40%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(129,930.70)	0.00%	(129,930.70)	0.00%	(129,930.70)
9. Other Financing Uses						
a. Transfers Out	7600-7629	44,139.20	579.67%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		61,787,445.89	-3.41%	59,681,843.41	1.26%	60,432,203.52
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(753,013.54)		(2,834,143.69)		(4,840,699.16)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,956,096.93		10,203,083.39		7,368,939.70
2. Ending Fund Balance (Sum lines C and D1)		10,203,083.39		7,368,939.70		2,528,240.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740	680,107.97		888,524.85		910,996.14
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	400,000.00		100,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,853,623.38		1,790,455.30		1,812,966.11
2. Unassigned/Unappropriated	9790	7,184,352.04		4,504,959.55		(480,721.71)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,203,083.39		7,368,939.70		2,528,240.54

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,853,623.38		1,790,455.30		1,812,966.11
c. Unassigned/Unappropriated	9790	7,184,352.14		5,010,649.71		24,968.46
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.10)		(505,690.16)		(505,690.17)
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)		9,037,975.42		6,295,414.85		1,332,244.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.63%		10.55%		2.20%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		4,806.47		4,805.42		4,805.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		61,787,445.89		59,681,843.41		60,432,203.52
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)		61,787,445.89		59,681,843.41		60,432,203.52
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,853,623.38		1,790,455.30		1,812,966.11
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,853,623.38		1,790,455.30		1,812,966.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

LAKESIDE UNION ELEMENTARY

2020-21 CASHFLOW

*Miranda Duruy*  
District's authorizing signature

UPDATE DATE: 8/6/2020    ACTUALS TO MONTH OF: JULY    LEAD: 68189    BUSINESS UNIT: 01000    BUSINESS ADVISOR: A. Wilmet

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	2020-21 4-5-DAY UPDATE
<b>LCFF SOURCES</b>														
1.1 S 8011	\$ 1,264,152	\$ 1,482,332	\$ 2,896,378	\$ 2,698,198	\$ 2,698,198	\$ 2,698,198	\$ 2,698,198	\$ 2,698,198	\$ 2,698,198	\$ 2,698,198	\$ 2,698,198	\$ 2,698,198	\$ 20,846,640	\$ 20,846,640
1.2 S 8021-8046	\$ 121,250	\$ 215,066	\$ 149,141	\$ 149,141	\$ 422,586	\$ 3,498,980	\$ 1,649,198	\$ 270,183	\$ 270,183	\$ 2,776,644	\$ 1,242,842	\$ 186,759	\$ 10,807,324	\$ 10,807,324
1.3 S 8047	\$ -	\$ -	\$ 978,413	\$ -	\$ -	\$ 978,413	\$ -	\$ -	\$ 978,413	\$ -	\$ -	\$ -	\$ 3,913,660	\$ 3,913,660
1.4 S 8096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,974	\$ -	\$ -	\$ -	\$ -	\$ 126,974	\$ 251,946	\$ 251,946
1.5 S 8096	\$ -	\$ -	\$ (50,304)	\$ (67,072)	\$ (67,072)	\$ (67,072)	\$ (67,072)	\$ (67,072)	\$ (58,688)	\$ (58,688)	\$ (58,688)	\$ (58,688)	\$ (721,020)	\$ (721,020)
1.6 S 8097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,175	\$ -	\$ -	\$ 71,137	\$ -	\$ -	\$ 311,454	\$ 311,454
1.7 A Multiple	\$ 1,385,402	\$ 1,647,094	\$ 3,797,655	\$ 2,759,237	\$ 3,023,692	\$ 7,044,538	\$ 4,461,472	\$ 2,871,309	\$ 3,855,106	\$ 5,469,200	\$ 3,855,352	\$ 4,049,778	\$ 44,209,976	\$ 44,209,976
<b>8000-8099 TOTAL LCFF SOURCES</b>														
2.1 S 8110	\$ -	\$ -	\$ 10,061	\$ 24,588	\$ -	\$ 61,679	\$ 26,111	\$ 12,035	\$ 12,204	\$ 10,420	\$ -	\$ -	\$ 187,694	\$ 187,694
2.2 S 8181-8182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 S/A 8285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.4 S 8290	\$ -	\$ -	\$ 196,872	\$ -	\$ -	\$ 196,872	\$ -	\$ -	\$ 196,872	\$ -	\$ -	\$ -	\$ 783,486	\$ 783,486
2.5 S 8290	\$ -	\$ -	\$ 27,795	\$ -	\$ -	\$ 27,795	\$ -	\$ -	\$ 27,795	\$ -	\$ -	\$ -	\$ 111,178	\$ 111,178
2.6 S 8290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,131	\$ -	\$ 9,131	\$ -	\$ -	\$ -	\$ 36,522	\$ 36,522
8290 3210	\$ -	\$ -	\$ 106,517	\$ -	\$ -	\$ 89,221	\$ -	\$ -	\$ 89,221	\$ -	\$ -	\$ -	\$ 374,181	\$ 374,181
8290 3215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,618	\$ 403,618
8290 3220	\$ -	\$ -	\$ 2,710,693	\$ 1,752	\$ 24,221	\$ 20,820	\$ 47,004	\$ 47,004	\$ 3,020	\$ 26,508	\$ 15,249	\$ 26,977	\$ 2,710,693	\$ 2,710,693
2.7 A Multiple	\$ -	\$ -	\$ 11,944	\$ 6,651	\$ 24,221	\$ 20,820	\$ 47,004	\$ 47,004	\$ 3,020	\$ 26,508	\$ 15,249	\$ 26,977	\$ 2,710,693	\$ 2,710,693
<b>8100-8299 TOTAL FEDERAL REVENUE</b>														
3.1 S 8311	\$ 39,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 741,301	\$ 741,301
3.2 M 8311-4319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3 S 8500	\$ -	\$ -	\$ -	\$ -	\$ 154,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,344	\$ 154,344
3.4 S 8500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,288	\$ -	\$ -	\$ 269,288	\$ -	\$ -	\$ -	\$ 777,803	\$ 777,803
3.5 O 8590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037,070	\$ 1,037,070
8590 7420	\$ -	\$ -	\$ 378,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,525,396	\$ 2,525,396
3.6 A Multiple	\$ -	\$ -	\$ 2,908	\$ 31,859	\$ (5)	\$ 343,052	\$ (79,269)	\$ 73,802	\$ 2,297	\$ 39,203	\$ 6,109	\$ 224,364	\$ 378,595	\$ 378,595
<b>8300-8399 TOTAL OTHER STATE REVENUE</b>														
4.1 S 8792	\$ 146,297	\$ 147,997	\$ 266,395	\$ 266,395	\$ 266,395	\$ 266,395	\$ 266,395	\$ 266,395	\$ 266,395	\$ 266,395	\$ 266,395	\$ 266,395	\$ 2,899,944	\$ 2,899,944
4.2 A Multiple	\$ 16,354	\$ 29,428	\$ 55,384	\$ 210,808	\$ 131,503	\$ 104,229	\$ 167,655	\$ 61,505	\$ 172,590	\$ 105,797	\$ 120,900	\$ 267,780	\$ 1,443,919	\$ 1,443,919
<b>8800-8799 TOTAL OTHER LOCAL REVENUE</b>														
5.1 A 8900-8998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>8900-8998 TOTAL OTHER FINANCING SOURCES</b>														
6.1 A 1000-1999	\$ 72,852	\$ 2,596,588	\$ 2,138,705	\$ 2,153,896	\$ 2,242,592	\$ 2,219,318	\$ 2,313,029	\$ 2,106,791	\$ 2,117,997	\$ 2,130,151	\$ 2,125,110	\$ 2,392,559	\$ 24,801,568	\$ 24,801,568
6.2 A 2000-2999	\$ 351,573	\$ 556,664	\$ 753,512	\$ 794,950	\$ 810,635	\$ 788,881	\$ 798,741	\$ 807,287	\$ 812,573	\$ 769,272	\$ 813,302	\$ 762,315	\$ 8,809,686	\$ 8,809,686
6.3 A 3000-3999	\$ 229,077	\$ 1,011,480	\$ 1,319,112	\$ 1,306,530	\$ 1,309,256	\$ 1,277,072	\$ 1,340,209	\$ 1,409,897	\$ 1,394,663	\$ 1,334,045	\$ 1,306,369	\$ 1,303,597	\$ 15,149,072	\$ 15,149,072
6.4 O 3100-3112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,525,396	\$ 2,525,396
<b>1000-3999 TOTAL SALARIES &amp; BENEFITS</b>														
7.1 A 4000-4999	\$ 32,191	\$ 494,141	\$ 603,239	\$ 559,039	\$ 623,786	\$ 512,831	\$ 133,493	\$ 100,790	\$ 154,557	\$ 121,788	\$ 191,685	\$ 167,688	\$ 3,715,177	\$ 3,715,177
7.2 A 5000-5999	\$ 570	\$ 84,399	\$ 199,787	\$ 154,744	\$ 83,923	\$ 102,023	\$ 96,310	\$ 74,229	\$ 81,577	\$ 74,730	\$ 99,807	\$ 103,274	\$ 1,146,373	\$ 1,146,373
7.3 A 6000-6999	\$ 1,271,908	\$ 346,063	\$ 292,729	\$ 570,888	\$ 206,369	\$ 460,148	\$ 307,898	\$ 474,716	\$ 511,590	\$ 237,604	\$ 199,687	\$ 493,621	\$ 5,395,632	\$ 5,395,632
7.4 A 7000-7299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
7.5 O 7300-7399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6 A 7000-7998	\$ -	\$ -	\$ 1,375	\$ 3,747	\$ (5,802)	\$ 287	\$ (145)	\$ 285	\$ (3,165)	\$ (348)	\$ 79	\$ (5,269)	\$ (8,965)	\$ (8,965)
<b>4000-7998 TOTAL OTHER EXPENDITURES</b>														
8.1 A 1000-1999	\$ 1,856,172	\$ 5,062,670	\$ 5,301,841	\$ 5,524,346	\$ 5,276,500	\$ 5,380,541	\$ 5,064,534	\$ 4,973,985	\$ 5,069,772	\$ 4,667,223	\$ 4,738,041	\$ 7,763,341	\$ 60,893,025	\$ 61,737,446
<b>1000-7998 TOTAL EXPENDITURES</b>														

LAKESIDE UNION ELEMENTARY

2020-21 CASHFLOW

*Miranda Dwyer*  
 District's authorizing signature

UPDATE DATE	ACTUALS TO MONTH OF	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
8/6/2020	JULY	68189	01900	A. Wilmot

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
BEGINNING BALANCE:	6,078,138	9,095,094	4,855,165	7,374,281	5,135,606	3,457,195	6,241,446	6,291,630	1,818,719	(2,827,357)	(3,955,291)	(7,366,919)	2020-21 48-DAY UPDATE
ENDING BALANCE:	6,078,138	9,095,094	4,855,165	7,374,281	5,135,606	3,457,195	6,241,446	6,291,630	1,818,719	(2,827,357)	(3,955,291)	(7,366,919)	July - June 30th

ASSETS	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489
Other Cash Equivalents														
Receivables														
Temporary Loans / Due From														
Other Assets														
Deferrals														
TOTAL ASSETS (excluding cash 9110)														

CURRENT LIABILITIES	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659	9500-8659
Payables														
Unearned Revenue														
TOTAL CURRENT LIABILITIES														

OTHER ACTIVITY	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489	911-9489
Audit Adjustments														
Other Restatements														
Expense Suspense														
Revenue Suspense														
Payroll Suspense														
Treasury Reconciling Items														
TOTAL OTHER ACTIVITY														

ENDING BALANCE SUBTOTAL	8,995,403	4,755,474	7,274,590	5,035,915	3,357,504	6,141,755	6,191,939	1,719,028	(2,827,048)	(4,054,992)	(7,466,610)	(10,511,747)	(10,511,747)
Prior to Borrowing													

BORROWING ACTIVITY	9840	9840	9840	9840	9840	9840	9840	9840	9840	9840	9840	9840	9840	9840
TRAN / TIF Principal Amounts														
TRAN / TIF Premium														
TRAN / TIF Finance Cost & Interest														
TRAN / TIF Repayment														
Temporary Loans Due To														
Temporary Loans Due From														
Other Liabilities (Excluding TRANs)														
TOTAL BORROWING ACTIVITY														

ENDING CASH BALANCE	9110	9,095,094	4,855,165	7,374,281	5,135,606	3,457,195	6,241,446	6,291,630	1,818,719	(2,827,357)	(3,955,291)	(7,366,919)	(10,412,066)
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