

HOLTVILLE UNIFIED SCHOOL DISTRICT

2018-19 Estimated Actuals/
2019-20 July 1 Budget Report
June 2019

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Within this packet, the Holtville Unified School District submits its 2018-19 Estimated Actuals/ 2019-20 July 1 Budget Report. This report represents the District's last projection for the 2018-19 school year prior to closing, along with its initial estimates for the 2019-20 school year. Both sections of this report are based on the most current information available, including any updates from Federal, State, and County Office of Education sources, as well as updated local figures regarding staffing and other expenditure projections. This report will highlight changes made to the 2018-19 end of year projections since the District's last update, which occurred in March of 2019, while also putting forth the first estimates on the 2019-20 school year budget, which is based on the Governor's May Revise, along with any updates agreed to between the State Assembly, State Senate, and the Governor that were available at the time of compiling this data. **Again, it is imperative that one read this report with the understanding that the numbers presented within are projections only.**

The following forms are included within the report for the Board's Review:

- Form CB: This is the signed certification by the Clerk/Secretary of the Governing Board, certifying that 1) the District's Budget was developed along with the District's Local Control Accountability Plan (LCAP), 2) the Board held a public hearing on the budget, and 3) the Budget has been approved at a meeting of the Board and will be submitted to the County Office of Education, who then verifies its accuracy. In addition, the form provides a summary of the Criteria and Standards Report, which can be found in its entirety toward the end of this document. Full explanations for each of the criteria and standards are located in that section and should be reviewed along with the summary.

- Form CC: This is a signed annual certification by the Clerk/Secretary of the Governing Board, certifying that the District, if self-insured for workers' compensation claims, has indeed reserved adequate funds for accrued but unfunded claim costs. As Holtville Unified operates under the Joint Powers Authority (JPA) known as SIPIC, the District must annually certify that the JPA balance contains sufficient reserves to pay existing claims and that no excessive contribution is required of the District.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2018-19 Estimated Actuals and the 2019-20 Budget. The Form is divided between Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff" Column). Explanations on these variances can be found in the narrative that follows.

- Form A: This form shows the District's average daily attendance (ADA) for 2018-19 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2019-20 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). Because enrollment and ADA increased in 2018-19, the Funded ADA column for 2018-19 lists current-year ADA. This ADA is then carried forward to the

Estimated Funded ADA column for 2019-20, as the State allows school districts to use the greater of either 1) current school year, or 2) prior school year attendance. Using prior-year ADA in the 2019-20 budget year represents a worst-case scenario and reflects the conservative budgeting practices of HUSD.

- CALPADS 1.17 Report: This report shows the District's enrollment figures, broken down by school site. Within this report, one can see the total enrollment of each site, as well as sub-sets of these totals, including: a) Free and Reduced Meal Program, b) Foster Youth, c) Homeless, d) Migrant Program, e) Direct Certification students, and f) English Learners. This report determines an "unduplicated count" from all students at each site that fit one or several of these categories. This count is important as it determines supplemental and concentration grants in the LCFF calculation.

- LCFF Calculator and LCFF Summary Pages: These worksheets were developed by the Imperial County Office of Education Fiscal Advisory Services Department, utilizing the most current information provided by the State on the LCFF implementation. The worksheet has been printed to illustrate columns for HUSD for the 2018-19 and 2019-20 fiscal years, along with two subsequent fiscal years, which were utilized in calculating the District's Multi-Year Projection report.

- Forms CEA and CEB: These worksheets have been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures be assigned to classroom compensation. The Current Expense Formula is performed for both the Estimated Actuals (Form CEA) and the Budget (Form CEB), and is based on salaries and benefits for classroom personnel, less reductions for certain educational programs. The required percentage a unified district such as HUSD must reach is 55%.

- Form MYP: This report shows the District's General Fund multi-year projections for the 2019-20 Budget year and two additional fiscal years, splitting the report into three sections – Unrestricted, Restricted, and a combined Unrestricted/Restricted section. While the District cannot know the exact revenues and expenditures of these out-years, it is helpful to project the financial trajectory of the District assuming what is currently projected with regard to revenues and expenditures. A list of the assumptions made while formulating the MYP calculations can be found at the bottom of the Unrestricted and Restricted sections of the MYP.

- Cashflow Statement: As we have seen in the past, cash on hand can become a major issue for school districts. The statement included in this report provides an estimated cashflow to close out the 2018-19 fiscal year, and an initial projection of the 2019-20 Budget year. As this report shows, cash on hand for HUSD appears to not be as pressing of an issue as in years past. However, these balances are directly impacted by the State's cash situation, and must be monitored closely.

- Form 01CS: The Criteria and Standards form is a lengthy report that attempts to provide an analysis of several factors that affect the District's fiscal situation and would have a

tendency to indicate the relative health of the District and to identify potential threats. Topics in the report include enrollment, ADA, year-to-year budget variances, status of labor negotiations, long-term obligations, and much more. The difficulty that all districts are experiencing with this report is that each budget projection reported throughout the year represents the information available at the time. Due to frequent changes, especially from the State's end in revenues provided to schools, variations occur regularly. What's more, the report does not effectively address the issues of carryover from year-to-year in the District's Restricted funds, as well as one-time funding, making the variation in these reports a common theme that hampers its effectiveness.

- Forms SIAA and SIAB: These two forms summarize the Interfund activities for all of the District's funds, one form for 2018-19, and the other for 2019-20. The forms each provide four sections that report planned activity between the District's funds: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Other Fund Information (Forms 11, 13, 21, 25, and 56): These reports show the updated 2018-19 projections, along with preliminary 2019-20 budget figures for Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB project funds), the Capital Facilities Fund, and the Debt Service Fund. Each shows the expected revenues and expenditures for each of these other funds, as well as projected balances at 6/30/19 and 6/30/20. Currently, none of the District's other funds have any negative impact on the General Fund.

- Technical Review Checks: This printout verifies that the District's 2018-19 and 2019-20 data pass the technical requirements of the State's accounting software.

Background – State and Federal

As the 2018-19 school year comes to a close, there is much reason to be optimistic. Despite the political fervor that is covered daily in the news, the nation's economy appears to be in full recovery mode. Despite some ups and downs in the stock market, a highly-charged political environment, and concerns over strife in the now Democratic-controlled Congress, the U.S. has posted its strongest growth in GDP in years, achieving an annualized GDP growth rate of approximately 3% in 2018 and early quarters in 2019 outperforming expectations. This growth has been spurred by stronger consumer spending, renewed business investment due to a decreased regulatory environment under the Trump Administration, and the passage of historic business and personal income tax cuts at the Federal level in December of 2017. The unemployment rate continues to hold at record lows across the demographic spectrum, and wage growth has shown signs of improvement nation-wide.

Despite these positive signs, however, there still are reasons to be cautious. As noted above, the contemporary political environment has made for a volatile environment. With a divided government that seeks to impede the President's economic agenda and hold numerous

investigative hearings against the Administration, there is a sense of stalemate in the Federal government. What's more, the Democratic Presidential candidates appear to be running on platforms that seek to roll back tax cuts and pursue costly initiatives such as Medi-Care for all, free college tuition, and other big government policies that will likely reverse the strong economic gains recently made.

Here in California, most economic forecasters are cautious about what lies ahead as well. While California has seen exceptional revenue growth during the period of time following the Great Recession and boasts its ranking as the 5th largest economy in the world, many economists see a slowing economy ahead. Most would agree that the high economic volatility in California is caused by a tax system that is highly dependent upon the wealthy, creating a tie to the stock market, real estate, and resulting capital gains taxes. Coupling this dependency with pressure from special interest groups to tax and spend more, California's economic condition seems to be continually teetering on the edge of disaster. With nearly 40% of the State's residents considered at or below the poverty level and the ticking time bomb of unfunded pension liabilities, the California State Budget represents a looming disaster if revenues fall on hard times. While many point to the State's budget reserves, in a recent article by School Services of California, the State reserves account for less than 20% of school districts' LCFF funding allocations, putting limits on how much the reserve could cover should we fall on hard times.

With all that being said, the current State Budget continues to show positive projections for schools both for the closeout of 2018-19, and into the 2019-20 Budget year. Below is a recap of the State factors that help determine the District's primary revenue sources that fund the General Fund Unrestricted (GF UR) Budget:

<u>2018-19 Local Control Funding Formula Factors:</u>

- Cost of living adjustment (COLA) = 2.71%
- Funded "Super COLA" = 3.70%
- 2018-19 P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,523.59
- HUSD CalPads Total Enrollment = 1,578
- Unduplicated Pupil Count = 1,241

<u>Other 2018-19 GF UR Factors:</u>

- One-time discretionary funds = approx. $184/ADA
- Mandated Cost Block Grant = $31.16/ADA (Grades K-8), $59.83/ADA (Grades 9-12)
- UR Lotto Projections = $151 per ADA

<u>2019-20 Local Control Funding Formula Factors:</u>

- Cost of living adjustment (COLA) = 3.26%
- Prior-year P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,523.59
- HUSD CalPads Unduplicated Pupil Count = 1,241 (from 2018-19)

<u>Other 2018-19 GF UR Factors:</u>

- One-time discretionary funds = $0
- Mandated Cost Block Grant = $32.18/ADA (Grades K-8), $61.94/ADA (Grades 9-12)
- UR Lotto Projections = $151 per ADA

As has been pointed out in prior reports, the above figures show that significant amounts included in prior budgets were one-time in nature (Discretionary Block Grant). As can be seen in the 2019-20 school year, no funds have been allocated to this grant, forcing school districts to rely solely upon Cost of Living Adjustments (COLA). This is a challenge as districts try to make do with small revenue increases and heavy pressure to increase the expenditure side of the equation. For example, the LCAP has brought about increased demand for services, and the State's ever-burgeoning unfunded liability in pension funds has raised district contributions to employee retirement funds (PERS and STRS). It is quite likely these increased costs will outpace increases to revenues, forcing districts to enact cuts to balance budgets.

Background – Local

For Holtville Unified, the greatest concern has been with student enrollment. 2018-19 enrollment figures totaled 1,578, compared to 1,554 students in 2017-18. While this increase in enrollment was a welcome relief, the District must continue to monitor enrollment trends as past history has shown there to be an overall declining trend. For that reason, this report utilizes for 2018-19 actual attendance data for the Estimated Actuals, but also for the 2019-20 budget figures as well, since that would be the worst-case scenario for the District in 2019-20.

2018-19 Variances

One of the major components of this report is to analyze the changes made in current year projections since the last budget update, which occurred in March with the passage of the 2018-19 Second Interim Report. The following sections will breakdown the variances between the two major sections of the General Fund, the Unrestricted and Restricted budgets.

2018-19 GF Unrestricted Variances

The following chart summarizes the differences between estimated 2018-19 GF UR Revenues between the prior report and this current one.

2018-19 GF Unrestricted Revenues	2018-19 Second Interim	2018-19 Estimated Actuals	Variance	Explanation
LCFF State Aid	11,631,832	11,310,818	(321,014)	The decrease in the LCFF is primarily due to shifting between other LCFF accounts (EPA, Prop Taxes). However, there is an overall decrease in the LCFF of approximately $23,500 due to a dip in ADA from P-1 to P-2.
Education Protection Account	2,076,241	2,288,579	212,338	EPA revenue was determined by the LCFF calculator provided by ICOE.
LCFF State Aid - PY	-	-	-	No change since prior budget adoption.

LCFF - Local Prop Taxes	2,901,798	2,986,961	85,163	Variance is due to the updated figures provided by the County Assessor's office.
Federal Revenue	-	-	-	No change since prior budget adoption.
Other State Revenue (Non-LCFF)	586,245	573,139	(13,106)	The change is due to updated estimates in the UR Lotto account, due to a State adjustment of prior year funds.
Local Revenue	73,989	74,142	153	The small increase is due to site library collections.
Interfund Transfers In	-	-	-	No change since prior budget adoption.
UR Contributions to Restricted	(987,069)	(1,040,561)	(53,492)	Change on UR Contributions represents loss to Special Education funds (changes in the AB602 distribution from the County) as well as an increased contribution anticipated for Maintenance.
Total 2018-19 GF UR Revenues	**16,283,036**	**16,193,078**	**(89,958)**	

From the above, one can see that the total GF UR Revenue decreased between the last budget update and the current projection by approximately $90,000. As is shown in the chart, the major change to GF UR Revenues is an increase in contributions made to Restricted programs as well as a net loss to the LCFF funds due to a small drop in ADA from P-1 to P-2.

The table below summarizes the changes to GF UR expenditures since the last updated budget:

2018-19 GF Unrestricted Expenditures	2018-19 Second Interim	2018-19 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	8,398,150	8,363,624	(34,527)	Certificated Bargaining Unit salary expense (Objects 1100/1200) decreased (-$34,500) due to unfilled Ag vacancy.
Classified Salary Expense	2,163,473	2,208,198	44,726	Instructional aide salary expense increased (+$27,100) due to increased Athletics stipends and shifting of instructional aides to LCFF supp/conc dollars, classified support staff increased (+$17,000) due to increase in bus driver salaries, and other classified increased (+$700) due to ELPAC testing.

Employee Benefits	3,583,344	3,586,544	3,200	Benefits changed according to the variations in salaries explained above.
Materials/Supplies	639,942	544,702	(95,240)	The majority of this variance is due to the updated projection for textbooks (-$64,000), and the remainder represents a shift of site and discretionary funds to other categories.
Travel/Professional Services	1,182,835	1,214,005	31,171	This variance is due to a shift in site and discretionary funds.
Depreciable Assets/Improvements	-	92,935	92,935	This change is due to the addition of dollars approved by the Board to fund technology equipment upgrades to bolster the District's technology network.
Transfers to ICOE (County Sp Ed)	87,828	110,223	22,395	This change is a result of additional ADA at the County level for Holtville students educated through County-run programs.
Indirect Cost Recovery	(108,472)	(165,099)	(56,627)	Increased indirect charges are the result of charging additional indirect to the Food Services account.
Debt Service	15,000	15,000	-	No change since prior budget adoption.
Interfund Transfers - Out	260,000	260,000	-	No change since prior budget adoption.
Total 2018-19 GF UR Expenditures	**16,222,098**	**16,230,131**	**8,033**	

In summary, there was only a small increase to expenditures on the GF UR side of the 2018-19 budget projections. Nevertheless, that increase did impact the bottom line.

2018-19 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Prop 39 Energy Efficiency Funds, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there a few local grants on this side of the budget as well, including the local grant from IVC to Districts for the Career Pathways Trust Grant, Microsoft Settlement Funds, and the local Ag Donation Account.

The following table illustrates the variances in GF Restricted Revenues since the last update.

2018-19 GF Restricted Revenues	2018-19 Second Interim	2018-19 Estimated Actuals	Variance	Explanation
Federal Revenue	1,742,108	1,780,047	37,939	The change in Federal Restricted Revenues comes from a variety of sources: an increase to Fed Sp Ed funds (+$20,500), an increase to Title IIA (+$4,300), an increase to Title III LEP (+$5,400), and additional Medi-Cal revenues received (+$7,600).
Other State Revenue	1,551,407	1,546,091	(5,316)	The decrease is due to a prior year adjustment in Restricted Lotto
Local Revenue	599,946	588,471	(11,475)	This decrease is the result of a lowered allocation to the District from ICSELPA's AB602 funding distribution.
UR Contributions to Restricted	987,069	1,040,561	53,492	Additional UR Contributions have been detailed in the GF UR explanations above.
Total 2018-19 GF Restricted Revenues	**4,880,530**	**4,955,170**	**74,640**	

In short, the above shows that fairly significant changes occurred in the Federal category and additional contributions to Restricted programs, resulting in an overall increase to GF Restricted revenues projected for 2018-19.

The table below shows the variances in GF Restricted Expenditures since the last budget update.

2018-19 GF Restricted Expenditures	2018-19 Second Interim	2018-19 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	1,263,484	1,271,291	7,807	Certificated Bargaining Unit salary expense (Objects 1100/1200) increased (+$5,00) due to shifting of Special Ed salary, sub expense increased due to staff development (+$8,800), while stipends decreased due to shifting budgets (-$6,500).
Classified Salary Expense	690,537	708,102	17,565	Instructional Aide salaries increased (+$11,000) due to ASES, support salaries increased to account for summer/temp help (+$8,900), and other classified salaries decreased (-$2,300) due to shifts in the Migrant budget.
Employee Benefits	1,238,643	1,232,134	(6,509)	Benefits changed according to the variations in salaries explained above.

Materials/Supplies	501,279	535,549	34,270	Much of this variance is due to the updated projection for textbooks (+$23,900), and the remainder is due to increased Restricted revenues.
Travel/Professional Services	498,052	522,630	24,578	Professional services increased due to additional funds received.
Depreciable Assets/Improvements	562,262	558,115	(4,147)	Capital outlay budget decreased due to shifting site and departmental budgets.
Indirect Cost Recovery	98,723	99,798	1,075	Increased indirect charges are the result of additional awards on the Restricted side of the budget.
Interfund Transfers Out	130,000	130,000	-	No change since prior budget adoption.
Total 2018-19 GF Restricted Expenditures	**4,982,981**	**5,057,620**	**74,640**	

From the above, one can see that the increase in expenditures matched the increase in revenues.

The 2018-19 Bottom Line

The HUSD Budget projections contained in this report represent the District's last and best projection of revenues and expenditures at year-end, June 30, 2019. Keeping that in mind, the current 2018-19 Bottom Line projections are shown in the following table:

2018-19 Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	11,310,818	-	11,310,818
Education Protection Account	2,288,579	-	2,288,579
Local Property Taxes	2,986,961	-	2,986,961
Revenue Transfers	-	-	-
Federal Revenue	-	1,780,047	1,780,047
Other State Revenue (Non-RL)	573,139	1,546,091	2,119,230
Local Revenue	74,142	588,471	662,613
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,040,561)	1,040,561	-
TOTAL REVENUES	**16,193,078**	**4,955,170**	**21,148,248**
Certificated Salary Expense	8,363,624	1,271,291	9,634,915
Classified Salary Expense	2,208,198	708,102	2,916,301
Employee Benefits	3,586,544	1,232,134	4,818,677
Materials/Supplies	544,702	535,549	1,080,251
Professional Services	1,214,005	522,630	1,736,636
Depreciable Assets/Improvements	92,935	558,115	651,050
Transfers to ICOE	110,223	-	110,223
Indirect Cost Recovery	(165,099)	99,798	(65,301)
Debt Service	15,000	-	15,000

Interfund Transfers - Out	260,000	130,000	390,000
TOTAL EXPENSES	**16,230,131**	**5,057,620**	**21,287,752**
NET GAIN/LOSS	**(37,053)**	**(102,450)**	**(139,503)**
JULY 1 BEGINNING BALANCE	**4,834,050**	**102,450**	**4,936,500**
JUNE 30 ENDING BALANCE	**4,796,997**	**(0)**	**4,796,997**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.12%)
- $638,633 is assigned to the minimum 3% reserve level
- $365,151 is assigned to prepaid curriculum for the ELA Adoption (approximately 1.72%)
- $3,768, 214 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 17.70%)

The above shows that there is a slight deficit in 2018-19 on the Unrestricted side of the GF of approximately $37,000 and a larger deficit on the Restricted side of the budget in the amount of $102,000. The following are explanations of those deficits:

- With regard to the Unrestricted side of the GF, the deficit was caused primarily due to one-time expenditures (in excess of $100,000) to improve the District's technology network infrastructure (approved by the Governing Board at the April 15, 2019 meeting).

- On the Restricted side of the budget, the deficit is due to budgeting of all available funds. In reality, the District expects to have carryover funds at 6/30/2019 on the Restricted side of the GF budget. However, all funds are budgeted so as to make those dollars available to the department heads and principals that have access to them. In addition, Restricted fund dollars are generated with specific student populations in mind and generally have time restrictions on their spending. For these reasons, HUSD fully budgets these funds to zero in each fiscal year.

2019-20 Variances

In addition to the above variances from the 2nd Interim Report to the current Estimated Actuals Report, it is also helpful to examine any variation between the 2019-20 July 1 Budget figures and the 2018-19 Estimated Actuals numbers. The section that follows will attempt to provide brief explanations as to how the figures differ from one year to the next.

2019-20 GF Unrestricted Variances

The table below summarizes the projected differences in GF UR revenues between 2018-19 and 2019-20.

GF Unrestricted Revenues	2018-19 Estimated Actuals	2019-20 July 1 Budget	Variance	Explanation
LCFF State Aid	11,310,818	12,013,293	702,475	The increase is a result of the anticipated COLA, as well as an increase to the Supplemental and Concentration grants contained within the LCFF calculation. This increase is partially offset below by the decrease in property taxes to eliminate one-time receipts.
Education Protection Account	2,288,579	2,288,579	-	No change over prior year.
LCFF State Aid - PY	-	-	-	No change over prior year.
LCFF - Local Prop Taxes	2,986,961	2,901,798	(85,163)	Variance is due to the elimination of one-time receipts.
Federal Revenue	-	-	-	No change over prior year.
Other State Revenue (Non-LCFF)	573,139	296,727	(276,412)	This large decrease is due to the removal of one-time funding from the 2018-19 Discretionary Block Grant (-$274,000), as well as a small decrease in Lotto funding (-$2,400) to remove prior year adjustments that were included in 2018-19 figures.
Local Revenue	74,142	72,420	(1,722)	Local revenues are budgeted to decrease due to the elimination of one-time funds that were included in the 2018-19 projections.
Interfund Transfers In	-	-	-	No change over prior year.
UR Contributions to Restricted	(1,040,561)	(1,289,954)	(249,393)	UR Contributions are projected to increase (thus reducing GF UR revenues). The increases to those different accounts will be discussed below in the GF Restricted section.
Total GF UR Revenues	**16,193,078**	**16,282,863**	**89,785**	

Overall from the above, there is about $90,000 net increase to GF UR Revenues anticipated in 2019-20. While the LCFF has brought about a hefty increase, that increase is mostly eliminated by the loss of one-time funds and the need to contribute more funds to Restricted programs.

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2018-19 Estimated Actuals	2019-20 July 1 Budget	Variance	Explanation
Certificated Salary Expense	8,363,624	8,099,781	(263,843)	Certificated Salary Expense is projected to decrease by a sizeable amount due to the elimination of 1 counseling FTE (-$111,500), .5 FTE continuation teacher (-$60,000), movement of .5 FTE Admin to the Restricted budget (-$66,800), and the removal of one-time bonuses paid as a result of prior year negotiations (-$25,500).
Classified Salary Expense	2,208,198	2,244,915	36,716	Classified Salary Expense is expected to increase due to projected step and column increases.
Employee Benefits	3,586,544	3,679,004	92,461	Benefits Expense is expected to increase due to adjustments in salaries, as well as a rate increase in H/W costs (triggering an increase to the H/W cap for all units), as well as increases to the PERS and STRS employer contribution rates.
Materials/Supplies	544,702	575,835	31,133	The increase over 2018-19 is due to slight increases to site and departmental budgets.
Travel/Professional Services	1,214,005	1,213,399	(607)	The net decline in projected 5000's series expenses in 2019-20 is due to a combination of: slight increase to travel budget (+$4,200), property and liability insurance premiums (+$1,700), repairs decrease due to new vehicle leases with Enterprise (-$10,500), and slight increases to Prof Services (+$2,300) and Communications budgets (+$1,700).
Depreciable Assets/Improvements	92,935	-	(92,935)	Equipment Expense was eliminated in the 2019-20 Budget to account for the one-time tech expenses in 2018-19.
Transfers to ICOE (County Sp Ed)	110,223	114,413	4,190	The anticipated increase in transfers to ICOE was taken from the LCFF calculator generated by ICOE, and is due to the COLA increase in 2019-20, applied to the expected ADA of HUSD students educated at County-run programs.
Indirect Cost Recovery	(165,099)	(168,678)	(3,578)	Indirect fees increased slightly due to an increase in the HUSD approved indirect rate.

Debt Service	15,000	50,680	35,680	Debt Service Expense is anticipated to increase in 2019-20 to account for new Transportation vehicles leased through Enterprise (Vans and Special Education Car).
Interfund Transfers - Out	260,000	260,000	-	No change over prior year.
Total GF UR Expenditures	**16,230,131**	**16,069,348**	**(160,783)**	

As can be seen above, there is an overall decrease to the GF UR Expenditures, due primarily on staff savings from unplanned rehiring of certain positions and the elimination of one-time salary bonuses paid out in 2018-19. However, should the District choose to add more staff, or negotiate salary increases with any or all of the bargaining units, the decline in expenditures will likely not hold.

2019-20 GF Restricted Variances

The following variances on the Restricted side of the budget are more pronounced, as the elimination of carryover funds contained within the 2018-19 Estimated Actuals yield large reductions in 2019-20 budgeted revenues and expenditures.

GF Restricted Revenues	2018-19 Estimated Actuals	2019-20 July 1 Budget	Variance	Explanation
Federal Revenue	1,780,047	1,665,158	(114,889)	Federal Revenues are budgeted to decline in 2019-20 due primarily to the elimination of carryover or one-time funds that were present in the 2018-19 Estimated Actuals such as Title I (-$25,200), Perkins (-$1,000), Title IIA (-$13,100), Title V Rural (-$30,300), Title III Immigrant (-$11,000), Title III LEP (-$20,300), and LEA Medi-Cal (-$16,000). These decreases were partially offset by an increase to Migrant (+$2,000).
Other State Revenue	1,546,091	1,144,215	(401,876)	The large decrease year-over-year in Restricted State Revenue is due primarily to the loss of carryover and/or one-time funds such as CTEIG (-$358,800), Classified Professional Development Block Grant (-$15,300), and the Low Performing Students Block Grant (-$27,700).

Local Revenue	588,471	551,623	(36,848)	Local Revenues are budgeted to decrease due to elimination of CCPT funds (-$43,000) and other small grants (-$1,800). This will be partially offset by an increase to AB602 funds (+$8,000).
UR Contributions to Restricted	1,040,561	1,289,954	249,393	UR Contributions to Restricted Programs are budgeted to increase due to cost increases in Special Ed ($248,400) such as the adding back of a full-time Director and additional .5 FTE HS Teacher. Additionally, Maintenance is budgeted to receive an increase in 2019-20 (+$1,000) due to rising costs.
Total GF Restricted Revenues	**4,955,170**	**4,650,950**	**(304,220)**	

Similarly, on the expenditure side of the budget, removal of carryover funds yielded large reductions.

GF Restricted Expenditures	2018-19 Estimated Actuals	2019-20 July 1 Budget	Variance	Explanation
Certificated Salary Expense	1,271,291	1,464,359	193,067	The 2019-20 Budget sees a large increase in Certificated Bargaining Unit Salary Expense (Objects 1100 and 1200) due to the addition of 1.5 FTE Teachers (1 CTE, .5 Special at a cost of $188,400) and the adding back of an additional .5 FTE Special Education Director (+$72,000) and .5 FTE Curriculum Director (+$58,200). These increases are partially offset by the elimination of supplemental subs/stipends (-$125,500) part of which will likely get added in subsequent budget revisions as school sites receive carryover funds back in their budgets.
Classified Salary Expense	708,102	716,143	8,041	Classified Salary Expense is expected to increase due to projected step and column increases.
Employee Benefits	1,232,134	1,335,758	103,624	Benefits Expense is expected to increase due to adjustments in salaries, as well as a rate increase in H/W costs (triggering an increase to the H/W cap for all units), as well as increases to the PERS and STRS employer contribution rates.

Materials/Supplies	535,549	389,753	(145,796)	Budgeted expenditures in the 4000's series have decreased in 2019-20 due to the elimination of available funds from carryover or one-tie monies that were included in 2018-19.
Travel/Professional Services	522,630	442,381	(80,250)	Budgeted expenditures in the 5000's series have decreased in 2019-20 due to the elimination of available funds from carryover or one-tie monies that were included in 2018-19.
Depreciable Assets/Improvements	558,115	68,625	(489,490)	The 2019-20 Budget sees a large decrease in Depreciable Assets due to the removal of the carryover funds in CTEIG that were budgeted in 2018-19 for the new Agriculture barn facility (-$473,700) and the CCPT grant (-$15,800).
Indirect Cost Recovery	99,798	103,932	4,133	Indirect cost budgets will see a slight increase because of a combination of a slight increase to the approved indirect rate, and the inclusion of CTEIG 2019-20 indirect costs.
Interfund Transfers Out	130,000	130,000	-	No change since prior projection.
GF Restricted Expenditures	**5,057,620**	**4,650,950**	**(406,670)**	

The 2019-20 Bottom Line

2019-20 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	12,013,293	-	12,013,293
Education Protection Account	2,288,579	-	2,288,579
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	2,901,798	-	2,901,798
Federal Revenue	-	1,665,158	1,665,158
Other State Revenue (Non-RL)	296,727	1,144,215	1,440,942
Local Revenue	72,420	551,623	624,043
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,289,954)	1,289,954	-
TOTAL REVENUES	**16,282,863**	**4,650,950**	**20,933,813**
Certificated Salary Expense	8,099,781	1,464,359	9,564,140
Classified Salary Expense	2,244,915	716,143	2,961,058
Employee Benefits	3,679,004	1,335,758	5,014,762
Materials/Supplies	575,835	389,753	965,588
Professional Services	1,213,399	442,381	1,655,779
Depreciable Assets/Improvements	-	68,625	68,625
Transfers to ICOE/IVROP	114,413	-	114,413

Indirect Cost Recovery	(168,678)	103,932	(64,746)
Debt Service	50,680	-	50,680
Interfund Transfers - Out	260,000	130,000	390,000
TOTAL EXPENSES	**16,069,348**	**4,650,950**	**20,720,299**
NET GAIN/LOSS	**213,514**	**-**	**213,514**
AUDIT ADJUSTMENT	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**4,796,997**	**(0)**	**4,796,997**
JUNE 30 ENDING BALANCE	**5,010,511**	**(0)**	**5,010,511**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.12%)
- $621,609 is assigned to the minimum 3% reserve level
- $304,292 is assigned to prepaid curriculum for the ELA Adoption (approximately 1.47%)
- $4,059,610 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 19.59%)

The above shows that there is an increase to the GF UR bottom line of about $214,000. This budget surplus is thanks entirely to the large increase in year-over-year LCFF Revenues and prudent budgeting by HUSD. However, as a word of caution, the budget includes an up-to-date accounting of **current** projected positions in the District. Should any new positions be added, or additional pay be increased through either salary negotiations or additional assignments, the surplus can be eradicated very quickly.

In Closing

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges of increasing employment costs (particularly in the area of district contributions to employee retirement systems), and the threat of declining enrollment, HUSD must be vigilant in maintaining balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2018-19 Estimated Actuals/ 2019-20 July 1 Budget Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net. In addition, past and present financial reports can be found on the HUSD website at https://www.husd.net/en/departments/business/financial-reports/.

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: Holtville Unified District Office
Date: June 12, 2019

Adoption Date: June 24, 2019

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

Public Hearing:

Place: HUSD Board Room
Date: June 17, 2019
Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: John-Paul Wells
Telephone: 760-356-2974

Title: Assistant Superintendent
E-mail: jpwells@husd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 24, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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	

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA balance includes sufficient reserves to enable our district to be in full compliance with the workers' compensation portion of Education Code 42141 without making excessive contributions.

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

Signed _____ Date of Meeting: Jun 24, 2019
Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on this certification, please contact:

Name: John-Paul Wells

Title: Assistant Superintendent

Telephone: 760-356-2974

E-mail: jpwells@husd.net

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	16,586,358.00	0.00	16,586,358.00	17,203,670.00	0.00	17,203,670.00	3.7%
2) Federal Revenue		8100-8299	0.00	1,780,047.06	1,780,047.06	0.00	1,665,158.00	1,665,158.00	-6.5%
3) Other State Revenue		8300-8599	573,139.00	1,546,090.66	2,119,229.66	296,727.00	1,144,215.00	1,440,942.00	-32.0%
4) Other Local Revenue		8600-8799	74,142.00	588,471.37	662,613.37	72,420.00	551,623.00	624,043.00	-5.8%
5) TOTAL, REVENUES			17,233,639.00	3,914,609.09	21,148,248.09	17,572,817.00	3,360,996.00	20,933,813.00	-1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,363,623.55	1,271,291.27	9,634,914.82	8,099,780.79	1,464,358.75	9,564,139.54	-0.7%
2) Classified Salaries		2000-2999	2,208,198.42	708,102.34	2,916,300.76	2,244,914.64	716,143.20	2,961,057.84	1.5%
3) Employee Benefits		3000-3999	3,586,543.59	1,232,133.80	4,818,677.39	3,679,004.40	1,335,757.69	5,014,762.09	4.1%
4) Books and Supplies		4000-4999	544,702.00	535,549.04	1,080,251.04	575,835.00	389,753.00	965,588.00	-10.6%
5) Services and Other Operating Expenditures		5000-5999	1,214,005.21	522,630.33	1,736,635.54	1,213,398.50	442,380.72	1,655,779.22	-4.7%
6) Capital Outlay		6000-6999	92,935.00	558,115.00	651,050.00	0.00	68,625.42	68,625.42	-89.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	125,223.00	0.00	125,223.00	165,092.69	0.00	165,092.69	31.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(165,099.44)	99,798.44	(65,301.00)	(168,677.71)	103,931.66	(64,746.05)	-0.8%
9) TOTAL, EXPENDITURES			15,970,131.33	4,927,620.22	20,897,751.55	15,809,348.31	4,520,950.44	20,330,298.75	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,263,507.67	(1,013,011.13)	250,496.54	1,763,468.69	(1,159,954.44)	603,514.25	140.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	260,000.00	130,000.00	390,000.00	260,000.00	130,000.00	390,000.00	0.0%
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	(1,040,561.06)	1,040,561.06	0.00	(1,289,954.44)	1,289,954.44	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,300,561.06)	910,561.06	(390,000.00)	(1,549,954.44)	1,159,954.44	(390,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,053.39)	(102,450.07)	(139,503.46)	213,514.25	0.00	213,514.25	-253.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,834,050.14	102,450.07	4,936,500.21	4,796,996.75	0.00	4,796,996.75	-2.8%
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)			4,834,050.14	102,450.07	4,936,500.21	4,796,996.75	0.00	4,796,996.75	-2.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,834,050.14	102,450.07	4,936,500.21	4,796,996.75	0.00	4,796,996.75	-2.8%
2) Ending Balance, June 30 (E + F1e)			4,796,996.75	0.00	4,796,996.75	5,010,511.00	0.00	5,010,511.00	4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	365,150.62	0.00	365,150.62	304,292.19	0.00	304,292.19	-16.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,406,846.13	0.00	4,406,846.13	4,681,218.81	0.00	4,681,218.81	6.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,733,981.93	(662,096.79)	5,071,885.14				
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	25,000.00	0.00	25,000.00				
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	19,109.66	0.00	19,109.66				
4) Due from Grantor Government		9290	(8,333.25)	(60,918.25)	(69,251.50)				
5) Due from Other Funds		9310	56,745.66	0.00	56,745.66				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	365,150.62	0.00	365,150.62				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,191,654.62	(723,015.04)	5,468,639.58				
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	274,527.70	0.00	274,527.70				
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			274,527.70	0.00	274,527.70				
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)			5,917,126.92	(723,015.04)	5,194,111.88				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	11,310,818.00	0.00	11,310,818.00	12,013,293.00	0.00	12,013,293.00	6.2%
Education Protection Account State Aid - Current Year		8012	2,288,579.00	0.00	2,288,579.00	2,288,579.00	0.00	2,288,579.00	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	30,686.00	0.00	30,686.00	30,686.00	0.00	30,686.00	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	3,367,696.00	0.00	3,367,696.00	3,367,696.00	0.00	3,367,696.00	0.0%
Unsecured Roll Taxes		8042	334,433.00	0.00	334,433.00	334,433.00	0.00	334,433.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(836,498.00)	0.00	(836,498.00)	(836,498.00)	0.00	(836,498.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	85,163.00	0.00	85,163.00	0.00	0.00	0.00	-100.0%
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			16,595,877.00	0.00	16,595,877.00	17,213,189.00	0.00	17,213,189.00	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,519.00)	0.00	(9,519.00)	(9,519.00)	0.00	(9,519.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,586,358.00	0.00	16,586,358.00	17,203,670.00	0.00	17,203,670.00	3.7%
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	234,429.00	234,429.00	0.00	234,429.00	234,429.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	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	409,595.00	409,595.00	0.00	411,595.00	411,595.00	0.5%
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		808,154.24	808,154.24		782,951.00	782,951.00	-3.1%
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		106,588.88	106,588.88		93,472.00	93,472.00	-12.3%
Title III, Part A, Immigrant Student Program	4201	8290		10,972.16	10,972.16		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		94,448.78	94,448.78		74,132.00	74,132.00	-21.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		78,529.00	78,529.00		48,182.00	48,182.00	-38.6%
Career and Technical Education	3500-3599	8290		21,358.00	21,358.00		20,397.00	20,397.00	-4.5%
All Other Federal Revenue	All Other	8290	0.00	15,972.00	15,972.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,780,047.06	1,780,047.06	0.00	1,665,158.00	1,665,158.00	-6.5%
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	338,554.00	0.00	338,554.00	64,589.00	0.00	64,589.00	-80.9%
Lottery - Unrestricted and Instructional Materials		8560	230,910.00	80,331.00	311,241.00	228,463.00	80,189.00	308,652.00	-0.8%
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		169,552.66	169,552.66		169,552.00	169,552.00	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		497,283.00	497,283.00		138,500.00	138,500.00	-72.1%
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	3,675.00	798,924.00	802,599.00	3,675.00	755,974.00	759,649.00	-5.4%
TOTAL, OTHER STATE REVENUE			573,139.00	1,546,090.66	2,119,229.66	296,727.00	1,144,215.00	1,440,942.00	-32.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	130,000.00	130,000.00	0.00	130,000.00	130,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	192,739.98	192,739.98	0.00	149,712.00	149,712.00	-22.3%
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	34,142.00	1,759.39	35,901.39	32,420.00	0.00	32,420.00	-9.7%
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		263,972.00	263,972.00		271,911.00	271,911.00	3.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,142.00	588,471.37	662,613.37	72,420.00	551,623.00	624,043.00	-5.8%
TOTAL, REVENUES			17,233,639.00	3,914,609.09	21,148,248.09	17,572,817.00	3,360,996.00	20,933,813.00	-1.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,680,386.86	1,063,550.90	7,743,937.76	6,692,133.92	1,127,748.38	7,819,882.30	1.0%
Certificated Pupil Support Salaries		1200	899,591.33	156,950.04	1,056,541.37	821,829.19	155,638.04	977,467.23	-7.5%
Certificated Supervisors' and Administrators' Salaries		1300	615,850.36	50,790.33	666,640.69	425,608.68	180,972.33	606,581.01	-9.0%
Other Certificated Salaries		1900	167,795.00	0.00	167,795.00	160,209.00	0.00	160,209.00	-4.5%
TOTAL, CERTIFICATED SALARIES			8,363,623.55	1,271,291.27	9,634,914.82	8,099,780.79	1,464,358.75	9,564,139.54	-0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	293,268.55	448,379.28	741,647.83	300,378.99	448,201.20	748,580.19	0.9%
Classified Support Salaries		2200	988,540.12	125,812.06	1,114,352.18	1,016,216.16	128,681.00	1,144,897.16	2.7%
Classified Supervisors' and Administrators' Salaries		2300	195,091.53	80,732.00	275,823.53	196,346.05	77,103.00	273,449.05	-0.9%
Clerical, Technical and Office Salaries		2400	580,376.27	5,763.00	586,139.27	572,491.44	4,525.00	577,016.44	-1.6%
Other Classified Salaries		2900	150,921.95	47,416.00	198,337.95	159,482.00	57,633.00	217,115.00	9.5%
TOTAL, CLASSIFIED SALARIES			2,208,198.42	708,102.34	2,916,300.76	2,244,914.64	716,143.20	2,961,057.84	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,294,828.59	839,838.94	2,134,667.53	1,325,364.18	876,350.88	2,201,715.06	3.1%
PERS		3201-3202	425,117.26	130,737.72	555,854.98	472,870.50	153,366.15	626,236.65	12.7%
OASDI/Medicare/Alternative		3301-3302	299,928.02	81,571.28	381,499.30	297,784.43	94,666.76	392,451.19	2.9%
Health and Welfare Benefits		3401-3402	1,270,031.86	126,532.33	1,396,564.19	1,305,999.35	156,215.20	1,462,214.55	4.7%
Unemployment Insurance		3501-3502	5,080.41	975.51	6,055.92	4,964.60	996.59	5,961.19	-1.6%
Workers' Compensation		3601-3602	187,875.29	35,190.58	223,065.87	191,498.56	40,406.87	231,905.43	4.0%
OPEB, Allocated		3701-3702	84,687.16	17,287.44	101,974.60	80,522.78	13,755.24	94,278.02	-7.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,995.00	0.00	18,995.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,586,543.59	1,232,133.80	4,818,677.39	3,679,004.40	1,335,757.69	5,014,762.09	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	64,470.00	100,514.70	164,984.70	92,100.00	79,320.00	171,420.00	3.9%
Materials and Supplies		4300	441,053.00	415,513.34	856,566.34	440,078.00	287,917.00	727,995.00	-15.0%
Noncapitalized Equipment		4400	39,179.00	19,521.00	58,700.00	43,657.00	22,516.00	66,173.00	12.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			544,702.00	535,549.04	1,080,251.04	575,835.00	389,753.00	965,588.00	-10.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	69,152.00	132,457.90	201,609.90	73,390.00	113,269.01	186,659.01	-7.4%
Dues and Memberships		5300	17,221.00	590.00	17,811.00	17,100.00	200.00	17,300.00	-2.9%
Insurance		5400 - 5450	130,618.00	0.00	130,618.00	132,390.00	0.00	132,390.00	1.4%
Operations and Housekeeping Services		5500	501,500.00	13,750.00	515,250.00	501,500.00	12,705.00	514,205.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,838.00	90,200.00	167,038.00	66,393.00	90,200.00	156,593.00	-6.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	378,681.21	284,849.43	663,530.64	380,950.50	225,223.71	606,174.21	-8.6%
Communications		5900	39,995.00	783.00	40,778.00	41,675.00	783.00	42,458.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,214,005.21	522,630.33	1,736,635.54	1,213,398.50	442,380.72	1,655,779.22	-4.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	497,283.00	497,283.00	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	92,935.00	60,832.00	153,767.00	0.00	68,625.42	68,625.42	-55.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			92,935.00	558,115.00	651,050.00	0.00	68,625.42	68,625.42	-89.5%
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	110,223.00	0.00	110,223.00	114,412.69	0.00	114,412.69	3.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,000.00	0.00	1,000.00	10,368.00	0.00	10,368.00	936.8%
Other Debt Service - Principal		7439	14,000.00	0.00	14,000.00	40,312.00	0.00	40,312.00	187.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125,223.00	0.00	125,223.00	165,092.69	0.00	165,092.69	31.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(99,798.44)	99,798.44	0.00	(103,931.66)	103,931.66	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(65,301.00)	0.00	(65,301.00)	(64,746.05)	0.00	(64,746.05)	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(165,099.44)	99,798.44	(65,301.00)	(168,677.71)	103,931.66	(64,746.05)	-0.8%
TOTAL, EXPENDITURES			15,970,131.33	4,927,620.22	20,897,751.55	15,809,348.31	4,520,950.44	20,330,298.75	-2.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	260,000.00	130,000.00	390,000.00	260,000.00	130,000.00	390,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	130,000.00	390,000.00	260,000.00	130,000.00	390,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,040,561.06)	1,040,561.06	0.00	(1,289,954.44)	1,289,954.44	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			(1,040,561.06)	1,040,561.06	0.00	(1,289,954.44)	1,289,954.44	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,300,561.06)	910,561.06	(390,000.00)	(1,549,954.44)	1,159,954.44	(390,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	16,586,358.00	0.00	16,586,358.00	17,203,670.00	0.00	17,203,670.00	3.7%
2) Federal Revenue		8100-8299	0.00	1,780,047.06	1,780,047.06	0.00	1,665,158.00	1,665,158.00	-6.5%
3) Other State Revenue		8300-8599	573,139.00	1,546,090.66	2,119,229.66	296,727.00	1,144,215.00	1,440,942.00	-32.0%
4) Other Local Revenue		8600-8799	74,142.00	588,471.37	662,613.37	72,420.00	551,623.00	624,043.00	-5.8%
5) TOTAL, REVENUES			17,233,639.00	3,914,609.09	21,148,248.09	17,572,817.00	3,360,996.00	20,933,813.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,356,516.61	3,064,117.51	12,420,634.12	9,567,491.96	3,028,137.74	12,595,629.70	1.4%
2) Instruction - Related Services	2000-2999		1,518,665.67	317,619.85	1,836,285.52	1,332,268.02	521,397.84	1,853,665.86	0.9%
3) Pupil Services	3000-3999		1,908,264.82	342,064.09	2,250,328.91	1,759,371.33	261,268.41	2,020,639.74	-10.2%
4) Ancillary Services	4000-4999		323,633.35	6,220.00	329,853.35	330,600.03	6,220.00	336,820.03	2.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,536,881.94	117,406.44	1,654,288.38	1,430,013.20	120,139.66	1,550,152.86	-6.3%
8) Plant Services	8000-8999		1,200,945.94	1,080,192.33	2,281,138.27	1,224,511.08	583,786.79	1,808,297.87	-20.7%
9) Other Outgo	9000-9999	Except 7600-7699	125,223.00	0.00	125,223.00	165,092.69	0.00	165,092.69	31.8%
10) TOTAL, EXPENDITURES			15,970,131.33	4,927,620.22	20,897,751.55	15,809,348.31	4,520,950.44	20,330,298.75	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,263,507.67	(1,013,011.13)	250,496.54	1,763,468.69	(1,159,954.44)	603,514.25	140.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	260,000.00	130,000.00	390,000.00	260,000.00	130,000.00	390,000.00	0.0%
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	(1,040,561.06)	1,040,561.06	0.00	(1,289,954.44)	1,289,954.44	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,300,561.06)	910,561.06	(390,000.00)	(1,549,954.44)	1,159,954.44	(390,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,053.39)	(102,450.07)	(139,503.46)	213,514.25	0.00	213,514.25	-253.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,834,050.14	102,450.07	4,936,500.21	4,796,996.75	0.00	4,796,996.75	-2.8%
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)			4,834,050.14	102,450.07	4,936,500.21	4,796,996.75	0.00	4,796,996.75	-2.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,834,050.14	102,450.07	4,936,500.21	4,796,996.75	0.00	4,796,996.75	-2.8%
2) Ending Balance, June 30 (E + F1e)			4,796,996.75	0.00	4,796,996.75	5,010,511.00	0.00	5,010,511.00	4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	365,150.62	0.00	365,150.62	304,292.19	0.00	304,292.19	-16.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,406,846.13	0.00	4,406,846.13	4,681,218.81	0.00	4,681,218.81	6.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restricted Balance		0.00	0.00

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,513.07	1,513.07	1,513.07	1,513.07	1,513.07	1,513.07
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,513.07	1,513.07	1,513.07	1,513.07	1,513.07	1,513.07
5. District Funded County Program ADA						
a. County Community Schools	2.46	2.46	2.46	2.46	2.46	2.46
b. Special Education-Special Day Class	8.06	8.06	8.06	8.06	8.06	8.06
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	10.52	10.52	10.52	10.52	10.52	10.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,523.59	1,523.59	1,523.59	1,523.59	1,523.59	1,523.59
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

California Department of Education
CALPADS
California Longitudinal Pupil Achievement Data System

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year:	2018-2019	**LEA:**	Holtville Unified	**User ID:**	msoto@husd.net
View:	SNAPSHOT	**School Type:**	ALL	**Create Date:**	12/4/2018 10:37:35 AM
		School:	ALL	**Print Date:**	3/28/2019 3:24:18 PM

Non-Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:							
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6008510	Emmett S. Finley Elementary	539	402	6	0	82	263	409	325	462
0125922	Freedom Academy of Imperial Valley	22	6	1	0	1	7	8	0	8
1335306	Holtville High	528	374	0	0	89	233	381	156	402
6008528	Holtville Junior High	284	210	1	0	40	136	215	148	237
6008536	Pine Elementary	187	109	0	0	12	70	109	50	114
1337138	Sam Webb Continuation	18	16	0	0	3	14	17	11	18
TOTAL - Selected Schools		1578	1117	8	0	227	723	1139	690	1241

Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:							
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools										
TOTAL LEA		1578	1117	8	0	227	723	1139	690	1241

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

California Department of Education
CALPADS
California Longitudinal Pupil Achievement Data System

1.17 - FRPM/English Learner/Foster Youth - Count

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade: 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	**Ethnicity/Race:** ALL **Gender:** ALL	**Age Eligibility:** LCFF

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

Holtville Unified (63149) - 18/19 E.A. & 19/20 July 1st Budget				05/16/19		v20.1a						
LOCAL CONTROL FUNDING FORMULA						***2018-19***						***2019-20***
CALCULATE LCFF TARGET												
				COLA & Augmentation		3.700%				COLA & Augmentation		3.260%
Unduplicated as % of Enrollment		3 yr average		77.84%	77.84%	**2018-19**		3 yr average		78.79%	78.79%	**2019-20**
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	428.45	7,459	776	1,282	940	4,480,500	428.45	7,702	801	1,340	1,011	4,650,540
Grades 4-6	327.55	7,571		1,179	865	3,149,151	327.55	7,818		1,232	930	3,268,920
Grades 7-8	230.91	7,796		1,214	890	2,286,005	230.91	8,050		1,269	958	2,372,847
Grades 9-12	536.68	9,034	235	1,443	1,059	6,317,001	536.68	9,329	243	1,508	1,139	6,557,663
Subtract NSS	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-
TOTAL BASE	1,523.59	12,324,231	458,597	1,990,031	1,459,798	16,232,657	1,523.59	12,726,222	473,601	2,080,028	1,570,118	16,849,969
Targeted Instructional Improvement Block Grant						-						-
Home-to-School Transportation						353,701						353,701
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**16,586,358**						**17,203,670**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**FALSE**						**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT					3/4	-					100%	-
CALCULATE LCFF FLOOR												
				12-13 Rate	18-19 ADA					12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				5,206.26	1,523.59	7,932,206				5,206.26	1,523.59	7,932,206
Current year Funded ADA times Other RL per ADA				52.72	1,523.59	80,324				52.72	1,523.59	80,324
Necessary Small School Allowance at 12-13 rates						-						-
2012-13 Categoricals						2,545,979						2,545,979
Floor Adjustments						-						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-				-	-	-
Less Fair Share Reduction						-						-
Non-CDE certified New Charter: District PY rate * CY ADA						-				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				$ 3,179.46	1,523.59	4,844,193				$ 3,956.35	1,523.59	6,027,855
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**15,402,702**						**16,586,364**
CALCULATE LCFF PHASE-IN ENTITLEMENT												
						2018-19						**2019-20**
LOCAL CONTROL FUNDING FORMULA TARGET						16,586,358						17,203,670
LOCAL CONTROL FUNDING FORMULA FLOOR						15,402,702						16,586,364
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						1,183,656						-
Current Year Gap Funding					100.00%	1,183,656					100.00%	-
ECONOMIC RECOVERY PAYMENT						-						-
Miscellaneous Adjustments						-						-
LCFF Entitlement before Minimum State Aid provision						**16,586,358**						**17,203,670**
CALCULATE STATE AID												
Transition Entitlement						16,586,358						17,203,670
Local Revenue (including RDA)						(2,986,961)						(2,901,798)
Gross State Aid						13,599,397						14,301,872
CALCULATE MINIMUM STATE AID												
		12-13 Rate	18-19 ADA			N/A		12-13 Rate	19-20 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		5,258.98	1,523.59			8,012,529		5,258.98	1,523.59			8,012,529
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						(2,986,961)						(2,901,798)
Subtotal State Aid for Historical RL/Charter General BG						5,025,568						5,110,731
Categorical funding from 2012-13						2,545,979						2,545,979
Charter Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee						7,571,547						7,656,710
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Floor plus Funded Gap						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimim State Aid with Offset						-						-
TOTAL STATE AID						13,599,397						14,301,872
Additional State Aid (Additional SA)						**-**						**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						16,586,358						17,203,670
CHANGE OVER PRIOR YEAR			5.55%	872,708					3.72%	617,312		
LCFF Entitlement PER ADA						10,886						11,292
PER ADA CHANGE OVER PRIOR YEAR			8.10%	816					3.73%	406		
BASIC AID STATUS (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2018-19				Increase		2019-20
State Aid			5.14%	664,465		13,599,397			5.17%	702,475		14,301,872
Property Taxes net of in-lieu			7.49%	208,243		2,986,961			-2.85%	(85,163)		2,901,798
Charter in-Lieu Taxes			0.00%	-		-			0.00%	-		-
LCFF pre COE, Choice, Supp			5.55%	872,708		16,586,358			3.72%	617,312		17,203,670

LCFF Calculator Universal Assumptions

Holtville Unified (63149) - 18/19 E.A. & 19 — 5/16/2019

Summary of Funding

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	*3.70%*	*3.26%*	*3.00%*	*2.80%*	*0.00%*	*0.00%*
Base Grant	12,324,231	12,726,222	13,108,318	13,475,071	13,475,071	13,475,071
Grade Span Adjustment	458,597	473,601	487,641	501,252	501,252	501,252
Supplemental Grant	1,990,031	2,080,028	2,138,373	2,198,197	2,198,197	2,198,197
Concentration Grant	1,459,798	1,570,118	1,607,042	1,652,001	1,652,001	1,652,001
Add-ons	353,701	353,701	353,701	353,701	353,701	353,701
Total Target	16,586,358	17,203,670	17,695,075	18,180,222	18,180,222	18,180,222
Transition Components:						
Target	$ 16,586,358	$ 17,203,670	$ 17,695,075	$ 18,180,222	$ 18,180,222	$ 18,180,222
Funded Based on Target Formula *(PY P-2)*	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	15,402,702	16,586,364	16,586,364	16,586,364	16,586,364	16,586,364
Remaining Need after Gap (informational only)	-	-	-	-	-	-
Gap %	*100%*	*100%*	*100%*	*100%*	*100%*	*0%*
Current Year Gap Funding	1,183,656	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	**$ 16,586,358**	**$ 17,203,670**	**$ 17,695,075**	**$ 18,180,222**	**$ 18,180,222**	**$ 18,180,222**

Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	$ 11,310,818	$ 12,013,293	$ 12,504,698	$ 12,989,845	$ 12,989,845	$ 12,989,845
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	2,288,579	2,288,579	2,288,579	2,288,579	2,288,579	2,288,579
Local Revenue Sources:						
8021 to 8089 - Property Taxes	2,996,480	2,911,317	2,911,317	2,911,317	2,911,317	2,911,317
8096 - In-Lieu of Property Taxes	(9,519)	(9,519)	(9,519)	(9,519)	(9,519)	(9,519)
Property Taxes net of in-lieu	*2,986,961*	*2,901,798*	*2,901,798*	*2,901,798*	*2,901,798*	*2,901,798*
TOTAL FUNDING	$ 16,586,358	$ 17,203,670	$ 17,695,075	$ 18,180,222	$ 18,180,222	$ 18,180,222
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Less: Excess Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Less: EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -	$ -	$ -
Total Phase-In Entitlement	***$ 16,586,358***	***$ 17,203,670***	***$ 17,695,075***	***$ 18,180,222***	***$ 18,180,222***	***$ 18,180,222***

EPA Details

% of Adjusted Revenue Limit - Annual	*28.56249995%*	*28.56249995%*	*28.56249995%*	*28.56249995%*	*28.56249995%*	*28.56249995%*
% of Adjusted Revenue Limit - P-2	*28.56249995%*	*28.56249995%*	*28.56249995%*	*28.56249995%*	*28.56249995%*	*28.56249995%*
EPA (for LCFF Calculation purposes)	*$ 2,288,579*	*$ 2,288,579*	*$ 2,288,579*	*$ 2,288,579*	*$ 2,288,579*	*$ 2,288,579*
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	*2,288,579*	*2,288,579*	*2,288,579*	*2,288,579*	*2,288,579*	*2,288,579*
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	-	-	*(0)*	*(0)*	*(0)*	*(0)*
Accrual (from Assumptions)	-	-	-	-	-	-

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	1,578	1,578	1,578	1,578	1,578	1,578
COE Enrollment	9	9	9	9	9	9
Total Enrollment	*1,587*	*1,587*	*1,587*	*1,587*	*1,587*	*1,587*
Unduplicated Pupil Count	1,241	1,241	1,241	1,241	1,241	1,241
COE Unduplicated Pupil Count	7	7	7	7	7	7
Total Unduplicated Pupil Count	*1,248*	*1,248*	*1,248*	*1,248*	*1,248*	*1,248*
Rolling %, Supplemental Grant	77.8400%	78.7900%	78.6400%	78.6400%	78.6400%	78.6400%
Rolling %, Concentration Grant	77.8400%	78.7900%	78.6400%	78.6400%	78.6400%	78.6400%

FUNDED ADA

Adjusted Base Grant ADA	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	428.45	428.45	428.45	428.45	428.45	428.45
Grades 4-6	327.55	327.55	327.55	327.55	327.55	327.55
Grades 7-8	230.91	230.91	230.91	230.91	230.91	230.91
Grades 9-12	536.68	536.68	536.68	536.68	536.68	536.68
Total Adjusted Base Grant ADA	***1,523.59***	***1,523.59***	***1,523.59***	***1,523.59***	***1,523.59***	***1,523.59***

LCFF Calculator Universal Assumptions

Holtville Unified (63149) - 18/19 E.A. & 19 5/16/2019

Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*	*Current year*	*Current year*
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	**-**	**-**	**-**	**-**	**-**	**-**
Total Funded ADA	**1523.59**	**1523.59**	**1523.59**	**1523.59**	**1523.59**	**1523.59**
ACTUAL ADA ***(Current Year Only)***						
Grades TK-3	428.45	428.45	428.45	428.45	428.45	428.45
Grades 4-6	327.55	327.55	327.55	327.55	327.55	327.55
Grades 7-8	230.91	230.91	230.91	230.91	230.91	230.91
Grades 9-12	536.68	536.68	536.68	536.68	536.68	536.68
Total Actual ADA	**1,523.59**	**1,523.59**	**1,523.59**	**1,523.59**	**1,523.59**	**1,523.59**
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-

LCAP Percentage to Increase or Improve Services

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concent	$ 3,449,829	$ 3,650,146	$ 3,745,415	$ 3,850,198	$ 3,850,198	$ 3,850,198
Current year Percentage to Increase or Improve Se	26.99%	27.65%	27.55%	27.55%	27.55%	27.55%

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	9,634,914.82	301	261,572.00	303	9,373,342.82	305	261,294.50		307	9,112,048.32	309
2000 - Classified Salaries	2,916,300.76	311	109,393.00	313	2,806,907.76	315	398,972.82		317	2,407,934.94	319
3000 - Employee Benefits	4,818,677.39	321	200,947.94	323	4,617,729.45	325	207,578.57		327	4,410,150.88	329
4000 - Books, Supplies Equip Replace. (6500)	1,080,251.04	331	69,369.49	333	1,010,881.55	335	254,239.35		337	756,642.20	339
5000 - Services. . . & 7300 - Indirect Costs	1,671,334.54	341	64,322.60	343	1,607,011.94	345	64,600.84		347	1,542,411.10	349
				TOTAL	19,415,873.52	365			TOTAL	18,229,187.44	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	7,480,371.24	375
2. Salaries of Instructional Aides Per EC 41011	2100	675,645.79	380
3. STRS	3101 & 3102	1,658,919.50	382
4. PERS	3201 & 3202	179,648.74	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	187,978.93	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	786,028.44	385
7. Unemployment Insurance	3501 & 3502	3,979.82	390
8. Workers' Compensation Insurance	3601 & 3602	146,888.26	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		11,119,460.72	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		262,709.76	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		139,570.79	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		10,717,180.17	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		58.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	58.79%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	18,229,187.44
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	9,564,139.54	301	248,172.00	303	9,315,967.54	305	255,800.33		307	9,060,167.21	309
2000 - Classified Salaries	2,961,057.84	311	120,303.00	313	2,840,754.84	315	378,522.20		317	2,462,232.64	319
3000 - Employee Benefits	5,014,762.09	321	205,392.35	323	4,809,369.74	325	226,263.87		327	4,583,105.87	329
4000 - Books, Supplies Equip Replace. (6500)	965,588.00	331	45,042.00	333	920,546.00	335	187,481.00		337	733,065.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,591,033.17	341	53,634.00	343	1,537,399.17	345	38,666.66		347	1,498,732.51	349
			TOTAL		19,424,037.29	365			TOTAL	18,337,303.23	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	7,568,589.85	375
2. Salaries of Instructional Aides Per EC 41011	2100	674,488.02	380
3. STRS	3101 & 3102	1,719,414.72	382
4. PERS	3201 & 3202	210,007.78	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	193,628.91	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	826,442.69	385
7. Unemployment Insurance	3501 & 3502	3,990.47	390
8. Workers' Compensation Insurance	3601 & 3602	154,613.72	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		11,351,176.16	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		246,069.63	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		140,668.66	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		10,964,437.87	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		59.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	59.79%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	18,337,303.23
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(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	17,203,670.00	2.86%	17,695,075.00	2.74%	18,180,222.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	296,727.00	0.65%	298,670.00	0.63%	300,537.00
4. Other Local Revenues	8600-8799	72,420.00	0.00%	72,420.00	0.00%	72,420.00
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	(1,289,954.44)	2.00%	(1,315,753.00)	2.50%	(1,348,647.00)
6. Total (Sum lines A1 thru A5c)		16,282,862.56	2.87%	16,750,412.00	2.71%	17,204,532.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,099,780.79		8,221,277.58
b. Step & Column Adjustment				121,496.79		123,319.11
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,099,780.79	1.50%	8,221,277.58	1.50%	8,344,596.69
2. Classified Salaries						
a. Base Salaries				2,244,914.64		2,267,363.78
b. Step & Column Adjustment				22,449.14		22,673.63
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,244,914.64	1.00%	2,267,363.78	1.00%	2,290,037.41
3. Employee Benefits	3000-3999	3,679,004.40	6.41%	3,914,762.88	4.58%	4,093,985.88
4. Books and Supplies	4000-4999	575,835.00	3.16%	594,031.00	3.05%	612,149.00
5. Services and Other Operating Expenditures	5000-5999	1,213,398.50	3.16%	1,251,742.00	3.05%	1,289,920.00
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	165,092.69	2.02%	168,429.79	1.92%	171,656.13
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(168,677.71)	0.00%	(168,677.71)	0.00%	(168,677.71)
9. Other Financing Uses						
a. Transfers Out	7600-7629	260,000.00	0.00%	260,000.00	0.00%	260,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,069,348.31	2.74%	16,508,929.32	2.33%	16,893,667.40
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		213,514.25		241,482.68		310,864.60
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,796,996.75		5,010,511.00		5,251,993.68
2. Ending Fund Balance (Sum lines C and D1)		5,010,511.00		5,251,993.68		5,562,858.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	329,292.19		268,433.75		207,575.31
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,681,218.81		4,983,559.93		5,355,282.97
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,010,511.00		5,251,993.68		5,562,858.28

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,681,218.81		4,983,559.93		5,355,282.97
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,681,218.81		4,983,559.93		5,355,282.97

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.

Unrestricted Revenues: LOCAL CONTROL FUNDING FORMULA = the District utilized the ICOE LCFF projection tool, using local assumptions. District included prior year ADA throughout the projection. COLA amounts (provided within the ICOE LCFF calculator) are 3.00% in 2020-21 and 2.80% in 2021-22. Local property taxes are projected to remain constant in this projection. GF UR FEDERAL REVENUE is projected at $0 throughout projection. GF UR OTHER STATE REVENUE receives small increases in outyears for anticipated per pupil increases within the Mandated Block Grant. GF UR OTHER LOCAL REVENUE remains flat throughout projection. For UR GF OTHER FINANCING SOURCES, this category reflects contributions to Restricted programs that require UR contributions. The projection predicts contributions to Special Education Accounts (Resources 3310, 6500, 6512) and the Routine Maintenance Account (8150). The projected amounts are estimated to increase in both outyears to account for increases in staffing costs (i.e. step/column, STRS/PERS rate increases). Unrestricted Expenses: GF UR CERTIFICATED EXPENSES are increased by anticipated step/column movement in the outyears at 1.5%. GF UR CLASSIFIED EXPENSES are increased by the anticipated step/column movement in the outyears by 1.0%. GF UR EMPLOYEE BENEFITS reflect the changes in step/column, a 5% increase in H/W costs, and increased STRS rates of 19.10% in 2019-20 and 2020-21, as well as PERS rates of 23.6% in 2020-21 and 24.90% in 2021-22 (according to SSC Dartboard estimates). GF UR MATERIALS/SUPPLIES and PROFESSIONAL SERVICES expense categories were increased by CPI projected rates of 3.16% in 2020-21 and 3.05% in 2021-22 (as per SSC Dartboard). CAPITAL OUTLAY expenses remained flat at $0. OTHER OUTGO (Van lease costs and ICOE Sp Ed Transfer) increased to reflect the Sp Ed transfer estimates listed in the LCFF Calculator in the outyears. INDIRECT COST TRANSFER and OTHER FINANCING/ OTHER OUTGO EXPENDITURES are projected to remain flat.

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,665,158.00	0.00%	1,665,158.00	0.00%	1,665,158.00
3. Other State Revenues	8300-8599	1,144,215.00	0.00%	1,144,215.00	0.00%	1,144,215.00
4. Other Local Revenues	8600-8799	551,623.00	0.00%	551,623.00	0.00%	551,623.00
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	1,289,954.44	2.00%	1,315,753.00	2.50%	1,348,647.00
6. Total (Sum lines A1 thru A5c)		4,650,950.44	0.55%	4,676,749.00	0.70%	4,709,643.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,464,358.75		1,486,323.75
b. Step & Column Adjustment				21,965.00		22,295.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,464,358.75	1.50%	1,486,323.75	1.50%	1,508,618.75
2. Classified Salaries						
a. Base Salaries				716,143.20		723,304.20
b. Step & Column Adjustment				7,161.00		7,233.00
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	716,143.20	1.00%	723,304.20	1.00%	730,537.20
3. Employee Benefits	3000-3999	1,335,757.69	6.41%	1,421,379.02	4.58%	1,486,478.18
4. Books and Supplies	4000-4999	389,753.00	-9.87%	351,265.00	-7.60%	324,554.00
5. Services and Other Operating Expenditures	5000-5999	442,380.72	-9.87%	398,696.00	-7.60%	368,378.00
6. Capital Outlay	6000-6999	68,625.42	-9.87%	61,849.37	-7.61%	57,145.21
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	103,931.66	0.00%	103,931.66	0.00%	103,931.66
9. Other Financing Uses						
a. Transfers Out	7600-7629	130,000.00	0.00%	130,000.00	0.00%	130,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,650,950.44	0.55%	4,676,749.00	0.70%	4,709,643.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
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.

Restricted Revenues: LOCAL CONTROL FUNDING FORMULA = No revenues on Restricted side of the budget throughout the projection. GF RESTRICTED FEDERAL REVENUE, GF RESTRICTED OTHER STATE REVENUE, and GF RESTRICTED OTHER LOCAL REVENUE all remain flat throughout the projection. RESTRICTED GF OTHER FINANCING SOURCES represents the UR contributions referenced earlier in the UR section. Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES are increased by the anticipated step/column movement 1.5% in the outyears. GF RESTRICTED CLASSIFIED EXPENSES are estimated to increase by an estimated 1.0% due to step/column movement in both outyears. GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, a 5% increase in H/W costs, and increased STRS rates and PERS rates mentioned in GF UR section. GF RESTRICTED SUPPLIES, SERVICES, and CAPITAL OUTLAY EXPENDITURES expense categories were decreased in both outyears to reflect cuts to supplemental expenses to account for increases in salary/benefit expenses. GF RESTRICTED OTHER OUTGO (7300-7399) expenses remain flat. GF RESTRICTED OTHER FINANCING EXPENSE reflects the transfer made from the RDA pass-thru account to the Debt Service Fund and is projected to remain flat.

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(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	17,203,670.00	2.86%	17,695,075.00	2.74%	18,180,222.00
2. Federal Revenues	8100-8299	1,665,158.00	0.00%	1,665,158.00	0.00%	1,665,158.00
3. Other State Revenues	8300-8599	1,440,942.00	0.13%	1,442,885.00	0.13%	1,444,752.00
4. Other Local Revenues	8600-8799	624,043.00	0.00%	624,043.00	0.00%	624,043.00
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)		20,933,813.00	2.36%	21,427,161.00	2.27%	21,914,175.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,564,139.54		9,707,601.33
b. Step & Column Adjustment				143,461.79		145,614.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,564,139.54	1.50%	9,707,601.33	1.50%	9,853,215.44
2. Classified Salaries						
a. Base Salaries				2,961,057.84		2,990,667.98
b. Step & Column Adjustment				29,610.14		29,906.63
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,961,057.84	1.00%	2,990,667.98	1.00%	3,020,574.61
3. Employee Benefits	3000-3999	5,014,762.09	6.41%	5,336,141.90	4.58%	5,580,464.06
4. Books and Supplies	4000-4999	965,588.00	-2.10%	945,296.00	-0.91%	936,703.00
5. Services and Other Operating Expenditures	5000-5999	1,655,779.22	-0.32%	1,650,438.00	0.48%	1,658,298.00
6. Capital Outlay	6000-6999	68,625.42	-9.87%	61,849.37	-7.61%	57,145.21
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	165,092.69	2.02%	168,429.79	1.92%	171,656.13
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(64,746.05)	0.00%	(64,746.05)	0.00%	(64,746.05)
9. Other Financing Uses						
a. Transfers Out	7600-7629	390,000.00	0.00%	390,000.00	0.00%	390,000.00
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)		20,720,298.75	2.25%	21,185,678.32	1.97%	21,603,310.40
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		213,514.25		241,482.68		310,864.60
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,796,996.75		5,010,511.00		5,251,993.68
2. Ending Fund Balance (Sum lines C and D1)		5,010,511.00		5,251,993.68		5,562,858.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	329,292.19		268,433.75		207,575.31
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,681,218.81		4,983,559.93		5,355,282.97
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,010,511.00		5,251,993.68		5,562,858.28

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,681,218.81		4,983,559.93		5,355,282.97
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,681,218.81		4,983,559.93		5,355,282.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.59%		23.52%		24.79%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,513.07		1,513.07		1,513.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,720,298.75		21,185,678.32		21,603,310.40
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)		20,720,298.75		21,185,678.32		21,603,310.40
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)		621,608.96		635,570.35		648,099.31
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)		621,608.96		635,570.35		648,099.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Holtville Unified School District
Cashflow Statement
2018-19

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**5,474,788.02**	**4,795,810.19**	**3,674,731.85**	**3,774,983.28**	**3,599,504.79**	**3,097,783.61**	**5,164,851.44**	**5,475,331.18**	**4,938,079.21**	**5,075,275.67**	**5,922,448.42**	**5,378,215.62**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	13,599,397.00	590,618.00	590,618.00	1,640,327.00	1,063,112.00	1,063,112.00	1,640,327.00	1,063,112.00	983,194.00	1,548,257.00	983,194.00	983,194.00	1,450,332.00	13,599,397.00	-
Property Taxes	8020-8079	2,996,480.00	-	-	-	319,676.13	-	1,467,600.50	-	10,739.94	8,933.15	994,993.74	23,431.40	171,105.14	2,996,480.00	-
Miscellaneous Funds	8080-8099	(9,519.00)	-	(571.00)	(1,142.00)	(762.00)	(762.00)	(762.00)	(762.00)	(280.00)	(490.00)	(59.27)	(245.00)	(3,683.73)	(9,519.00)	-
Federal Revenues	8100-8299	1,780,047.06	-	-	20,302.32	38.78	-	17,425.42	418,047.25	17,069.85	407,351.57	202,126.09	53,904.46	259,980.00	1,396,245.74	383,801.32
Other State Revenues	8300-8599	2,119,229.66	-	-	-	47,101.39	4,700.41	573,386.00	348,378.11	-	153,474.18	-	19,484.93	600,000.00	1,746,525.02	372,704.64
Other Local Revenues	8600-8799	662,613.37	13,211.67	17,662.00	50,916.14	48,067.95	48,211.05	97,870.02	55,185.63	47,217.13	22,873.15	69,032.12	139,921.65	30,000.00	640,168.51	22,444.86
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		21,148,248.09	603,829.67	607,709.00	1,710,403.46	**1,477,234.25**	**1,115,261.46**	**3,795,846.94**	**1,883,960.99**	**1,057,940.92**	**2,140,399.05**	**2,249,286.68**	**1,219,691.44**	**2,507,733.41**	**20,369,297.27**	**778,950.82**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	9,634,914.82	103,039.85	772,456.05	840,111.77	872,668.83	884,240.36	839,892.73	836,142.09	862,933.35	828,895.11	843,381.43	860,574.10	880,000.00	9,424,335.67	210,579.15
Classified Salaries	2000-2999	2,916,300.76	130,540.90	158,505.70	258,457.34	248,975.77	271,980.18	235,494.48	230,688.87	279,443.64	258,829.53	262,373.60	270,623.69	270,000.00	2,875,913.70	40,387.06
Employee Benefits	3000-3999	4,818,677.39	98,194.45	298,978.25	352,799.49	353,199.89	330,611.33	346,893.48	345,520.06	356,306.78	349,806.13	353,979.91	360,786.36	500,000.00	4,047,076.13	771,601.26
Books and Supplies	4000-4999	1,080,251.04	(20,563.99)	257,500.00	58,195.08	74,142.66	71,339.37	41,859.11	48,577.62	42,854.23	64,285.83	47,427.49	51,844.54	40,000.00	777,461.94	302,789.10
Services	5000-5999	1,736,635.54	158,436.11	155,492.54	117,684.26	114,263.52	104,106.66	87,719.57	89,122.08	116,345.37	115,614.62	88,160.99	126,350.08	120,000.00	1,393,295.80	343,339.74
Capital Outlay	6000-6599	651,050.00	-	6,490.00	6,949.88	-	-	-	-	-	448,599.99	-	92,934.79	96,075.34	651,050.00	-
Other Outgo	7000-7499	59,922.00	4,394.00	4,394.00	7,910.00	7,910.00	7,910.00	7,910.00	7,910.00	7,898.00	7,898.00	7,898.00	7,898.00	(20,008.00)	59,922.00	-
Interfund Transfers Out	7600-7629	390,000.00	-	130,000.00	-	-	-	-	-	-	-	-	-	260,000.00	390,000.00	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**21,287,751.55**	**474,041.32**	**1,783,816.54**	**1,642,107.82**	**1,671,160.67**	**1,670,187.90**	**1,559,769.37**	**1,557,960.72**	**1,665,781.37**	**2,073,929.21**	**1,603,221.42**	**1,771,011.56**	**2,146,067.34**	**19,619,055.24**	**1,668,696.31**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	2,500.00	(22,500.00)	-	-	-	-	-	-	-	-	-	-	-	(22,500.00)	25,000.00
Accounts Receivable	9200-9299	752,951.80	71,507.36	41,476.98	128,779.90	84,029.76	13,280.27	227,512.00	-	22,194.99	415.00	213,897.38	-	(50,141.84)	752,951.80	-
Due From Other Funds	9310	64,552.87	-	-	-	(55,000.00)	-	62,807.21	-	-	-	-	-	56,745.66	64,552.87	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	266,682.44	(69,034.87)	-	-	-	-	-	-	-	13,727.00	-	(43,160.31)	-	(98,468.18)	365,150.62
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**1,086,687.11**	**(20,027.51)**	**41,476.98**	**128,779.90**	**29,029.76**	**13,280.27**	**290,319.21**	**-**	**22,194.99**	**14,142.00**	**213,897.38**	**(43,160.31)**	**6,603.82**	**696,536.49**	**390,150.62**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(1,115,759.69)	(788,738.67)	13,552.22	(96,824.11)	(10,581.83)	39,924.99	49,886.28	(15,520.53)	48,393.49	56,584.62	(12,789.89)	50,247.63	(449,893.89)	(1,115,759.69)	-
Due To Other Funds	9610	(7,163.52)	-	-	-	-	-	(7,163.52)	-	-	-	-	-	-	(7,163.52)	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(502,051.71)	-	-	-	-	-	(502,051.71)	-	-	-	-	-	-	(502,051.71)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(1,624,974.92)**	**(788,738.67)**	**13,552.22**	**(96,824.11)**	**(10,581.83)**	**39,924.99**	**(459,328.95)**	**(15,520.53)**	**48,393.49**	**56,584.62**	**(12,789.89)**	**50,247.63**	**(449,893.89)**	**(1,624,974.92)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**(538,287.81)**	**(808,766.18)**	**55,029.20**	**31,955.79**	**18,447.93**	**53,205.26**	**(169,009.74)**	**(15,520.53)**	**70,588.48**	**70,726.62**	**201,107.49**	**7,087.32**	**(443,290.07)**	**(928,438.43)**	**390,150.62**
E. NET INCREASE/DECREASE B-C + D			**(678,977.83)**	**(1,121,078.34)**	**100,251.43**	**(175,478.49)**	**(501,721.18)**	**2,067,067.83**	**310,479.74**	**(537,251.97)**	**137,196.46**	**847,172.75**	**(544,232.80)**	**(81,624.00)**		
F. ENDING CASH (A+ E)			**4,795,810.19**	**3,674,731.85**	**3,774,983.28**	**3,599,504.79**	**3,097,783.61**	**5,164,851.44**	**5,475,331.18**	**4,938,079.21**	**5,075,275.67**	**5,922,448.42**	**5,378,215.62**	**5,296,591.62**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	4,936,500.21
Change in Fund Balance	(139,503.46)
Unaudited Fund Balance June 30th	4,796,996.75

Estimated Cash at Year-End	5,296,591.62
Estimated AR at Year-End	778,950.82
Estimated AP at Year-End	(1,668,696.31)
Estimated Other Assets/Stores at Year-End	365,150.62
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	4,796,996.75

Holtville Unified School District
Cashflow Statement
2019-20

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**5,296,591.62**	**4,748,363.27**	**3,290,720.35**	**2,860,919.12**	**2,825,374.59**	**2,587,838.05**	**4,072,075.32**	**4,528,651.91**	**4,201,947.68**	**4,418,177.45**	**5,347,870.17**	**5,107,943.94**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	14,301,872.00	715,093.60	715,093.60	1,287,168.48	1,287,168.48	1,287,168.48	1,287,168.48	1,287,168.48	1,287,168.48	1,287,168.48	1,287,168.48	1,287,168.48	1,287,168.48	14,301,872.00	-
Property Taxes	8020-8079	2,911,317.00	-	-	-	291,131.70	-	1,455,658.50	-	-	-	1,018,960.95	-	145,565.85	2,911,317.00	-
Miscellaneous Funds	8080-8099	(9,519.00)	(475.95)	(475.95)	(856.71)	(856.71)	(856.71)	(856.71)	(856.71)	(856.71)	(856.71)	(856.71)	(856.71)	(856.71)	(9,519.00)	-
Federal Revenues	8100-8299	1,665,158.00	-	-	20,000.00	-	-	20,000.00	400,000.00	20,000.00	400,000.00	200,000.00	50,000.00	259,980.00	1,369,980.00	295,178.00
Other State Revenues	8300-8599	1,440,942.00	-	-	-	50,000.00	5,000.00	-	350,000.00	-	150,000.00	-	20,000.00	20,000.00	595,000.00	845,942.00
Other Local Revenues	8600-8799	624,043.00	13,000.00	20,000.00	50,000.00	50,000.00	50,000.00	100,000.00	50,000.00	50,000.00	20,000.00	50,000.00	100,000.00	30,000.00	583,000.00	41,043.00
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		**20,933,813.00**	727,617.65	734,617.65	1,356,311.77	**1,677,443.47**	**1,341,311.77**	**2,861,970.27**	**2,086,311.77**	**1,356,311.77**	**1,856,311.77**	**2,555,272.72**	**1,456,311.77**	**1,741,857.62**	**19,751,650.00**	**1,182,163.00**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	9,564,139.54	104,585.00	784,043.00	852,713.00	885,759.00	897,504.00	852,491.00	848,684.00	875,877.00	841,329.00	856,032.00	873,483.00	873,480.00	9,545,980.00	18,159.54
Classified Salaries	2000-2999	2,961,057.84	137,068.00	160,091.00	261,042.00	251,466.00	274,700.00	237,849.00	232,996.00	282,238.00	261,418.00	264,997.00	273,330.00	272,700.00	2,909,895.00	51,162.84
Employee Benefits	3000-3999	5,014,762.09	99,176.00	301,968.00	356,327.00	356,732.00	333,917.00	350,362.00	348,975.00	359,870.00	353,304.00	357,520.00	364,394.00	505,000.00	4,087,545.00	927,217.09
Books and Supplies	4000-4999	965,588.00	40,000.00	250,000.00	60,000.00	75,000.00	70,000.00	40,000.00	50,000.00	40,000.00	60,000.00	50,000.00	50,000.00	40,000.00	825,000.00	140,588.00
Services	5000-5999	1,655,779.22	160,000.00	155,000.00	120,000.00	115,000.00	105,000.00	88,000.00	89,000.00	116,000.00	115,000.00	88,000.00	126,000.00	120,000.00	1,397,000.00	258,779.22
Capital Outlay	6000-6599	68,625.42	-	7,000.00	7,000.00	-	-	-	50,000.00	-	-	-	-	-	64,000.00	4,625.42
Other Outgo	7000-7499	100,346.64	5,017.00	5,017.00	9,031.00	9,031.00	9,031.00	9,031.00	9,031.00	9,031.00	9,031.00	9,031.00	9,031.00	9,033.64	100,346.64	-
Interfund Transfers Out	7600-7629	390,000.00	-	130,000.00	-	-	-	-	130,000.00	-	-	-	-	130,000.00	390,000.00	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**20,720,298.75**	**545,846.00**	**1,793,119.00**	**1,666,113.00**	**1,692,988.00**	**1,690,152.00**	**1,577,733.00**	**1,758,686.00**	**1,683,016.00**	**1,640,082.00**	**1,625,580.00**	**1,696,238.00**	**1,950,213.64**	**19,319,766.64**	**1,400,532.11**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	25,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000.00
Accounts Receivable	9200-9299	778,950.82	70,000.00	40,000.00	130,000.00	80,000.00	130,000.00	200,000.00	128,950.82	-	-	-	-	-	778,950.82	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	365,150.62	-	60,858.43	-	-	-	-	-	-	-	-	-	-	60,858.43	304,292.19
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**1,169,101.44**	**70,000.00**	**100,858.43**	**130,000.00**	**80,000.00**	**130,000.00**	**200,000.00**	**128,950.82**	**-**	**-**	**-**	**-**	**-**	**839,809.25**	**329,292.19**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(1,668,696.31)	(800,000.00)	(500,000.00)	(250,000.00)	(100,000.00)	(18,696.31)	-	-	-	-	-	-	-	(1,668,696.31)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(1,668,696.31)**	**(800,000.00)**	**(500,000.00)**	**(250,000.00)**	**(100,000.00)**	**(18,696.31)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,668,696.31)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**(499,594.87)**	**(730,000.00)**	**(399,141.57)**	**(120,000.00)**	**(20,000.00)**	**111,303.69**	**200,000.00**	**128,950.82**	**-**	**-**	**-**	**-**	**-**	**(828,887.06)**	**329,292.19**
E. NET INCREASE/DECREASE B-C + D			**(548,228.35)**	**(1,457,642.92)**	**(429,801.23)**	**(35,544.53)**	**(237,536.54)**	**1,484,237.27**	**456,576.59**	**(326,704.23)**	**216,229.77**	**929,692.72**	**(239,926.23)**	**(208,356.02)**		
F. ENDING CASH (A+ E)			**4,748,363.27**	**3,290,720.35**	**2,860,919.12**	**2,825,374.59**	**2,587,838.05**	**4,072,075.32**	**4,528,651.91**	**4,201,947.68**	**4,418,177.45**	**5,347,870.17**	**5,107,943.94**	**4,899,587.92**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	4,796,996.75
Change in Fund Balance	213,514.25
Unaudited Fund Balance June 30th	5,010,511.00

Estimated Cash at Year-End	4,899,587.92
Estimated AR at Year-End	1,182,163.00
Estimated AP at Year-End	(1,400,532.11)
Estimated Other Assets/Stores at Year-End	304,292.19
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	5,010,511.00

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): 1,513

District's ADA Standard Percentage Level: **1.0%**

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 (2016-17)				
District Regular	1,542	1,552		
Charter School				
Total ADA	**1,542**	**1,552**	**N/A**	**Met**
Second Prior Year (2017-18)				
District Regular	1,552	1,552		
Charter School				
Total ADA	**1,552**	**1,552**	**0.0%**	**Met**
First Prior Year (2018-19)				
District Regular	1,510	1,513		
Charter School		0		
Total ADA	**1,510**	**1,513**	**N/A**	**Met**
Budget Year (2019-20)				
District Regular	1,513			
Charter School	0			
Total ADA	**1,513**			

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): 1,513

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	1,585	1,598		
Charter School				
Total Enrollment	**1,585**	**1,598**	**N/A**	**Met**
Second Prior Year (2017-18)				
District Regular	1,598	1,554		
Charter School				
Total Enrollment	**1,598**	**1,554**	**2.8%**	**Not Met**
First Prior Year (2018-19)				
District Regular	1,554	1,578		
Charter School				
Total Enrollment	**1,554**	**1,578**	**N/A**	**Met**
Budget Year (2019-20)				
District Regular	1,578			
Charter School				
Total Enrollment	**1,578**			

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 (2016-17)			
District Regular	1,552	1,598	
Charter School		0	
Total ADA/Enrollment	**1,552**	**1,598**	**97.1%**
Second Prior Year (2017-18)			
District Regular	1,501	1,554	
Charter School			
Total ADA/Enrollment	**1,501**	**1,554**	**96.6%**
First Prior Year (2018-19)			
District Regular	1,513	1,578	
Charter School	0		
Total ADA/Enrollment	**1,513**	**1,578**	**95.9%**
		Historical Average Ratio:	96.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.0%**

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 (2019-20)				
District Regular	1,513	1,578		
Charter School	0			
Total ADA/Enrollment	**1,513**	**1,578**	**95.9%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	1,513	1,578		
Charter School				
Total ADA/Enrollment	**1,513**	**1,578**	**95.9%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	1,513	1,578		
Charter School				
Total ADA/Enrollment	**1,513**	**1,578**	**95.9%**	**Met**

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,523.59	1,523.59	1,523.59	1,523.59
b.	Prior Year ADA (Funded)		1,523.59	1,523.59	1,523.59
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		16,586,358.00	17,203,670.00	17,695,075.00
b1.	COLA percentage		3.26%	3.00%	2.80%
b2.	COLA amount (proxy for purposes of this criterion)		540,715.27	516,110.10	495,462.10
c.	Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d.	Total (Lines 2b2 plus Line 2c)		540,715.27	516,110.10	495,462.10
e.	Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)			3.26%	3.00%	2.80%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**2.26% to 4.26%**	**2.00% to 4.00%**	**1.80% to 3.80%**

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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,996,480.00	2,911,317.00	2,911,317.00	2,911,317.00
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, 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 (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	16,595,877.00	17,213,189.00	17,704,594.00	18,189,741.00
District's Projected Change in LCFF Revenue:		3.72%	2.85%	2.74%
LCFF Revenue Standard:		**2.26% to 4.26%**	**2.00% to 4.00%**	**1.80% to 3.80%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2016-17)	12,789,747.83	14,430,338.66	88.6%
Second Prior Year (2017-18)	13,086,192.72	14,778,656.07	88.5%
First Prior Year (2018-19)	14,158,365.56	15,970,131.33	88.7%
		Historical Average Ratio:	88.6%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.6% to 91.6%**	**85.6% to 91.6%**	**85.6% to 91.6%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2019-20)	14,023,699.83	15,809,348.31	88.7%	Met
1st Subsequent Year (2020-21)	14,403,404.24	16,248,929.32	88.6%	Met
2nd Subsequent Year (2021-22)	14,728,619.98	16,633,667.40	88.5%	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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.26%	3.00%	2.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.74% to 13.26%**	**-7.00% to 13.00%**	**-7.20% to 12.80%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.74% to 8.26%	-2.00% to 8.00%	-2.20% to 7.80%

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 (2018-19)	1,780,047.06		
Budget Year (2019-20)	1,665,158.00	-6.45%	Yes
1st Subsequent Year (2020-21)	1,665,158.00	0.00%	No
2nd Subsequent Year (2021-22)	1,665,158.00	0.00%	No

Explanation: (required if Yes)
The large drop is due to the removal of carryover funds (deferred revenues) included in the 2018-19 figures.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	2,119,229.66		
Budget Year (2019-20)	1,440,942.00	-32.01%	Yes
1st Subsequent Year (2020-21)	1,442,885.00	0.13%	No
2nd Subsequent Year (2021-22)	1,444,752.00	0.13%	No

Explanation: (required if Yes)
The large drop is due to the removal of one-time funds (CTEIG and one-time Mandated Cost Reimbursement funds) included in the 2018-19 figures.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	662,613.37		
Budget Year (2019-20)	624,043.00	-5.82%	Yes
1st Subsequent Year (2020-21)	624,043.00	0.00%	No
2nd Subsequent Year (2021-22)	624,043.00	0.00%	No

Explanation: (required if Yes)
The decline in 2019-20 local revenue funds is due to the loss of one-time local grants (California Career Pathways Trust).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	1,080,251.04		
Budget Year (2019-20)	965,588.00	-10.61%	Yes
1st Subsequent Year (2020-21)	945,296.00	-2.10%	Yes
2nd Subsequent Year (2021-22)	936,703.00	-0.91%	No

Explanation: (required if Yes)
The large variance between 2018-19 and 2019-20 is due to the inclusion of one-time and carryover dollars in the 2018-19 figures. In the 1st and 2nd subsequent years, cuts will need to be made to Restricted accounts (supplemental expenses) due to diminishing budgets.

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

First Prior Year (2018-19)	1,736,635.54		
Budget Year (2019-20)	1,655,779.22	-4.66%	Yes
1st Subsequent Year (2020-21)	1,650,438.00	-0.32%	No
2nd Subsequent Year (2021-22)	1,658,298.00	0.48%	No

Explanation: (required if Yes)
The large variance between 2018-19 and 2019-20 is due to the inclusion of one-time and carryover dollars in the 2018-19 figures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	4,561,890.09		
Budget Year (2019-20)	3,730,143.00	-18.23%	Not Met
1st Subsequent Year (2020-21)	3,732,086.00	0.05%	Met
2nd Subsequent Year (2021-22)	3,733,953.00	0.05%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	2,816,886.58		
Budget Year (2019-20)	2,621,367.22	-6.94%	Not Met
1st Subsequent Year (2020-21)	2,595,734.00	-0.98%	Met
2nd Subsequent Year (2021-22)	2,595,001.00	-0.03%	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 large drop is due to the removal of carryover funds (deferred revenues) included in the 2018-19 figures.

Explanation: Other State Revenue (linked from 6B if NOT met)
The large drop is due to the removal of one-time funds (CTEIG and one-time Mandated Cost Reimbursement funds) included in the 2018-19 figures.

Explanation: Other Local Revenue (linked from 6B if NOT met)
The decline in 2019-20 local revenue funds is due to the loss of one-time local grants (California Career Pathways Trust).

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 large variance between 2018-19 and 2019-20 is due to the inclusion of one-time and carryover dollars in the 2018-19 figures. In the 1st and 2nd subsequent years, cuts will need to be made to Restricted accounts (supplemental expenses) due to diminishing budgets.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
The large variance between 2018-19 and 2019-20 is due to the inclusion of one-time and carryover dollars in the 2018-19 figures.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	20,720,298.75			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	20,720,298.75	621,608.96	566,939.71	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The District has identified examples of Maintenance-eligible expenditures in the existing budget that will be recoded to the Maintenance Account at the next budget revision.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,797,309.92	4,564,867.70	4,406,846.13
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,797,309.92	4,564,867.70	4,406,846.13
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	19,265,903.38	19,839,691.01	21,287,751.55
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	19,265,903.38	19,839,691.01	21,287,751.55
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	24.9%	23.0%	20.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**8.3%**	**7.7%**	**6.9%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	268,991.35	14,690,338.66	N/A	Met
Second Prior Year (2017-18)	36,875.22	15,038,656.07	N/A	Met
First Prior Year (2018-19)	(37,053.39)	16,230,131.33	0.2%	Met
Budget Year (2019-20) (Information only)	213,514.25	16,069,348.31		

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): 1,524

District's Fund Balance Standard Percentage Level: **1.0%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2016-17)	3,990,963.34	4,530,818.57	N/A	Met
Second Prior Year (2017-18)	4,412,759.06	4,797,174.92	N/A	Met
First Prior Year (2018-19)	4,412,759.06	4,834,050.14	N/A	Met
Budget Year (2019-20) (Information only)	4,796,996.75			

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,513	1,513	1,513
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	20,720,298.75	21,185,678.32	21,603,310.40
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)	20,720,298.75	21,185,678.32	21,603,310.40
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	621,608.96	635,570.35	648,099.31
6.	Reserve Standard - by Amount ($69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**621,608.96**	**635,570.35**	**648,099.31**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,681,218.81	4,983,559.93	5,355,282.97
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,681,218.81	4,983,559.93	5,355,282.97
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.59%	23.52%	24.79%
District's Reserve Standard (Section 10B, Line 7):	**621,608.96**	**635,570.35**	**648,099.31**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be 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 (2018-19)	(1,040,561.06)			
Budget Year (2019-20)	(1,289,954.44)	249,393.38	24.0%	Not Met
1st Subsequent Year (2020-21)	(1,315,753.00)	25,798.56	2.0%	Met
2nd Subsequent Year (2021-22)	(1,348,647.00)	32,894.00	2.5%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2018-19)	390,000.00			
Budget Year (2019-20)	390,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	390,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	390,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
The variance in Unrestricted Contributions is projected to increase in 2019-20 due to the inclusion of additional Special Education costs that were not present in 2018-19 (Sp Ed Director sal/ben, full-time HS Sp Ed teacher sal/ben).

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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 commitments[1] 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	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases	5		GF UR, Debt Service Fund	226,221
Certificates of Participation	23		Debt Service Fund	4,317,959
General Obligation Bonds	27		Bond Redemption Fund	12,140,776
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		GF, Ad Ed, and Cafeteria Funds	4,355
Other Long-term Commitments (do not include OPEB):				
TOTAL:				16,689,311

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	3,595	9,384	92,121	128,303
Certificates of Participation	405,998	399,118	401,640	393,940
General Obligation Bonds	428,838	448,988	458,151	476,189
Supp Early Retirement Program	18,995	0	0	0
State School Building Loans	0	0	0	0
Compensated Absences	114,355	110,000	110,000	110,000
Other Long-term Commitments (continued):				
Total Annual Payments:	971,781	967,490	1,061,912	1,108,432
Has total annual payment increased over prior year (2018-19)?		**No**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments increase in 2020-21 and 2021-22 due to the issuance of the first series in the 2018 GO Bond Authorization, as well as increases to capital leases due to the lease of a new vehicle for the Transportation Department.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Current OPEB recipents include certfificated staff that retired with the standard District obligation (a maximum of $3,600 District contribution toward annual premiums for a max of the sooner of two years or the retiree reaches age 65), classified and certifcated early retirement incentive recipients (a maximum District contirbution of the District's current h/w cap, or approximately $9,000, for a max of the sooner of five years or the retiree reaches age 65), and one retired board member who receives full family insurance benefits until age 65 (currently valued at approx $20,000 per year).

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

   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	899,622.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	899,622.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2017

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	59,766.00	59,766.00	59,766.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	98,687.29	98,688.00	98,688.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	64,182.00	61,983.00	49,609.00
d. Number of retirees receiving OPEB benefits	10	10	10

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

   No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	99.5	99.8	99.8	99.8

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

2019-20 Salary and Benefits are unsettled for this unit.

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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	93,669	

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes		
2. Total cost of H&W benefits	954,180	1,001,889	1,051,983
3. Percent of H&W cost paid by employer	72.0%	72.0%	72.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	120,000	121,497	123,319
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	70.0	70.3	70.3	70.3

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

2019-20 Salary and Benefits are unsettled for this unit.

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 20,000

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	290,221	304,732	319,969
3. Percent of H&W cost paid by employer	93.0%	93.0%	93.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	20,000	22,449	22,674
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	16.0	17.0	17.0	17.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

2019-20 Salary and Benefits are unsettled for this unit.

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 16,084

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	165,606	173,886	182,581
3. Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	16,084	20,000	24,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	15,300	15,300	15,300
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 24, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?	Yes

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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(65,301.00)				
Other Sources/Uses Detail					0.00	390,000.00		
Fund Reconciliation							56,745.66	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	9,749.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	56,745.66
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	55,552.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					390,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	65,301.00	(65,301.00)	390,000.00	390,000.00	56,745.66	56,745.66

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(64,746.05)				
Other Sources/Uses Detail					0.00	390,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	9,194.05	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	55,552.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					390,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	64,746.05	(64,746.05)	390,000.00	390,000.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,294.00	38,231.00	8.3%
3) Other State Revenue		8300-8599	194,744.00	201,813.00	3.6%
4) Other Local Revenue		8600-8799	400.00	0.00	-100.0%
5) TOTAL, REVENUES			230,438.00	240,044.00	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	111,412.00	142,394.59	27.8%
2) Classified Salaries		2000-2999	53,868.00	20,988.00	-61.0%
3) Employee Benefits		3000-3999	57,364.00	56,426.79	-1.6%
4) Books and Supplies		4000-4999	5,782.95	4,000.00	-30.8%
5) Services and Other Operating Expenditures		5000-5999	11,175.00	7,040.57	-37.0%
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	9,749.00	9,194.05	-5.7%
9) TOTAL, EXPENDITURES			249,350.95	240,044.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,912.95)	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,912.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,317.01	48,404.06	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,317.01	48,404.06	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,317.01	48,404.06	-28.1%
2) Ending Balance, June 30 (E + F1e)			48,404.06	48,404.06	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	48,404.06	48,404.06	0.0%
Adult Education Program	0000	9760		*48,404.06*	
Adult Education Programs	0000	9760	*48,404.06*		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,423.51		
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			85,423.51		
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	56,745.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			56,745.66		
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)			28,677.85		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,294.00	38,231.00	8.3%
TOTAL, FEDERAL REVENUE			35,294.00	38,231.00	8.3%
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	186,015.00	193,084.00	3.8%
All Other State Revenue	All Other	8590	8,729.00	8,729.00	0.0%
TOTAL, OTHER STATE REVENUE			194,744.00	201,813.00	3.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	0.00	-100.0%
TOTAL, REVENUES			230,438.00	240,044.00	4.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	111,412.00	106,791.00	-4.1%
Certificated Pupil Support Salaries		1200	0.00	35,603.59	New
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			111,412.00	142,394.59	27.8%
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	53,868.00	20,988.00	-61.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,868.00	20,988.00	-61.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	26,866.88	26,990.26	0.5%
PERS		3201-3202	9,729.64	11,714.46	20.4%
OASDI/Medicare/Alternative		3301-3302	5,669.09	5,877.71	3.7%
Health and Welfare Benefits		3401-3402	10,613.94	7,228.23	-31.9%
Unemployment Insurance		3501-3502	82.21	81.70	-0.6%
Workers' Compensation		3601-3602	2,937.35	3,029.12	3.1%
OPEB, Allocated		3701-3702	1,464.89	1,505.31	2.8%
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			57,364.00	56,426.79	-1.6%
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	2,791.95	4,000.00	43.3%
Noncapitalized Equipment		4400	2,991.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,782.95	4,000.00	-30.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,175.00	7,040.57	-37.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,175.00	7,040.57	-37.0%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	9,749.00	9,194.05	-5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,749.00	9,194.05	-5.7%
TOTAL, EXPENDITURES			249,350.95	240,044.00	-3.7%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,294.00	38,231.00	8.3%
3) Other State Revenue		8300-8599	194,744.00	201,813.00	3.6%
4) Other Local Revenue		8600-8799	400.00	0.00	-100.0%
5) TOTAL, REVENUES			230,438.00	240,044.00	4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		153,890.27	146,397.52	-4.9%
2) Instruction - Related Services	2000-2999		85,711.68	35,211.52	-58.9%
3) Pupil Services	3000-3999		0.00	49,240.91	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		9,749.00	9,194.05	-5.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			249,350.95	240,044.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,912.95)	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	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,912.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,317.01	48,404.06	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,317.01	48,404.06	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,317.01	48,404.06	-28.1%
2) Ending Balance, June 30 (E + F1e)			48,404.06	48,404.06	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 (by Resource/Object)		9760	48,404.06	48,404.06	0.0%
Adult Education Program	0000	9760		*48,404.06*	
Adult Education Programs	0000	9760	*48,404.06*		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,097,801.00	1,011,667.00	-7.8%
3) Other State Revenue		8300-8599	81,393.00	81,393.00	0.0%
4) Other Local Revenue		8600-8799	21,500.00	21,500.00	0.0%
5) TOTAL, REVENUES			1,200,694.00	1,114,560.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	328,639.41	344,009.98	4.7%
3) Employee Benefits		3000-3999	128,678.10	144,846.57	12.6%
4) Books and Supplies		4000-4999	547,613.00	538,113.00	-1.7%
5) Services and Other Operating Expenditures		5000-5999	21,900.00	21,900.00	0.0%
6) Capital Outlay		6000-6999	65,634.00	0.00	-100.0%
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	55,552.00	55,552.00	0.0%
9) TOTAL, EXPENDITURES			1,148,016.51	1,104,421.55	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,677.49	10,138.45	-80.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,677.49	10,138.45	-80.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,422.87	266,100.36	24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,422.87	266,100.36	24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,422.87	266,100.36	24.7%
2) Ending Balance, June 30 (E + F1e)			266,100.36	276,238.81	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,820.91	0.00	-100.0%
Stores		9712	25,799.88	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	237,479.57	276,238.81	16.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	191,931.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,820.91		
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	(520.00)		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	25,799.88		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			220,032.66		
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)			220,032.66		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,011,667.00	1,011,667.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	86,134.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,097,801.00	1,011,667.00	-7.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	81,393.00	81,393.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			81,393.00	81,393.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	20,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,500.00	21,500.00	0.0%
TOTAL, REVENUES			1,200,694.00	1,114,560.00	-7.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	261,999.41	280,142.98	6.9%
Classified Supervisors' and Administrators' Salaries		2300	66,640.00	63,867.00	-4.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			328,639.41	344,009.98	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	56,782.74	68,135.09	20.0%
OASDI/Medicare/Alternative		3301-3302	24,478.43	25,627.50	4.7%
Health and Welfare Benefits		3401-3402	38,552.41	41,638.58	8.0%
Unemployment Insurance		3501-3502	162.03	169.52	4.6%
Workers' Compensation		3601-3602	5,840.62	6,371.92	9.1%
OPEB, Allocated		3701-3702	2,861.87	2,903.96	1.5%
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			128,678.10	144,846.57	12.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,000.00	51,500.00	7.3%
Noncapitalized Equipment		4400	20,500.00	0.00	-100.0%
Food		4700	479,113.00	486,613.00	1.6%
TOTAL, BOOKS AND SUPPLIES			547,613.00	538,113.00	-1.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	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	10,250.00	10,250.00	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	10,100.00	10,100.00	0.0%
Communications		5900	1,300.00	1,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,900.00	21,900.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	65,634.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,634.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	55,552.00	55,552.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,552.00	55,552.00	0.0%
TOTAL, EXPENDITURES			1,148,016.51	1,104,421.55	-3.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,097,801.00	1,011,667.00	-7.8%
3) Other State Revenue		8300-8599	81,393.00	81,393.00	0.0%
4) Other Local Revenue		8600-8799	21,500.00	21,500.00	0.0%
5) TOTAL, REVENUES			1,200,694.00	1,114,560.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,092,464.51	1,048,869.55	-4.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		55,552.00	55,552.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,148,016.51	1,104,421.55	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,677.49	10,138.45	-80.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,677.49	10,138.45	-80.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,422.87	266,100.36	24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,422.87	266,100.36	24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,422.87	266,100.36	24.7%
2) Ending Balance, June 30 (E + F1e)			266,100.36	276,238.81	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,820.91	0.00	-100.0%
Stores		9712	25,799.88	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	237,479.57	276,238.81	16.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	237,479.57	276,238.81
Total, Restricted Balance		237,479.57	276,238.81

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	45,045.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	45,045.00	2152.3%
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	25,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	700,569.17	4,000,000.00	471.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	45,045.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			725,569.17	4,045,045.00	457.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(723,569.17)	(4,000,000.00)	452.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,000,000.00	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			4,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,276,430.83	(4,000,000.00)	-222.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	723,569.17	4,000,000.00	452.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,569.17	4,000,000.00	452.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			723,569.17	4,000,000.00	452.8%
2) Ending Balance, June 30 (E + F1e)			4,000,000.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,000,000.00	0.00	-100.0%
Measure G Construction Projects	0000	9780	*4,000,000.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	117,027.65		
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	550,477.82		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	449.66		
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			667,955.13		
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)			667,955.13		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	45,045.00	New
TOTAL, FEDERAL REVENUE			0.00	45,045.00	New
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	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	0.00	-100.0%
TOTAL, REVENUES			2,000.00	45,045.00	2152.3%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	300,000.00	New
Buildings and Improvements of Buildings		6200	560,088.17	3,700,000.00	560.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	140,481.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			700,569.17	4,000,000.00	471.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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	45,045.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	45,045.00	New
TOTAL, EXPENDITURES			725,569.17	4,045,045.00	457.5%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	4,000,000.00	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 Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,000,000.00	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)			4,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	45,045.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	45,045.00	2152.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		725,569.17	4,000,000.00	451.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	45,045.00	New
10) TOTAL, EXPENDITURES			725,569.17	4,045,045.00	457.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(723,569.17)	(4,000,000.00)	452.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,000,000.00	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			4,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,276,430.83	(4,000,000.00)	-222.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	723,569.17	4,000,000.00	452.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,569.17	4,000,000.00	452.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			723,569.17	4,000,000.00	452.8%
2) Ending Balance, June 30 (E + F1e)			4,000,000.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,000,000.00	0.00	-100.0%
Measure G Construction Projects	0000	9780	*4,000,000.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	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	207,671.56	0.00	-100.0%
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			207,671.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(205,171.56)	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,171.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,171.56	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,171.56	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,171.56	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	221,813.64		
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			221,813.64		
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)			221,813.64		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	2,500.00	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	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	0.00	-100.0%
TOTAL, REVENUES			2,500.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	207,671.56	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			207,671.56	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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			207,671.56	0.00	-100.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		207,671.56	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			207,671.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(205,171.56)	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	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,171.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,171.56	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,171.56	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,171.56	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,140.00	400.00	-99.2%
5) TOTAL, REVENUES			50,140.00	400.00	-99.2%
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	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	408,314.00	358,182.00	-12.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			408,314.00	358,182.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(358,174.00)	(357,782.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			390,000.00	390,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,826.00	32,218.00	1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	285,115.43	316,941.43	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285,115.43	316,941.43	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285,115.43	316,941.43	11.2%
2) Ending Balance, June 30 (E + F1e)			316,941.43	349,159.43	10.2%
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	316,941.43	349,159.43	10.2%
Debt Service	0000	9780		*349,159.43*	
Debt Service	0000	9780	*316,941.43*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,742.58		
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			29,742.58		
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)			29,742.58		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,000.00	400.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	49,140.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			50,140.00	400.00	-99.2%
TOTAL, REVENUES			50,140.00	400.00	-99.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	168,496.00	118,364.00	-29.8%
Other Debt Service - Principal		7439	239,818.00	239,818.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			408,314.00	358,182.00	-12.3%
TOTAL, EXPENDITURES			408,314.00	358,182.00	-12.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	390,000.00	390,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			390,000.00	390,000.00	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 Certificates of Participation		8971	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)			390,000.00	390,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,140.00	400.00	-99.2%
5) TOTAL, REVENUES			50,140.00	400.00	-99.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	408,314.00	358,182.00	-12.3%
10) TOTAL, EXPENDITURES			408,314.00	358,182.00	-12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(358,174.00)	(357,782.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			390,000.00	390,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,826.00	32,218.00	1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	285,115.43	316,941.43	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285,115.43	316,941.43	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285,115.43	316,941.43	11.2%
2) Ending Balance, June 30 (E + F1e)			316,941.43	349,159.43	10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	316,941.43	349,159.43	10.2%
Debt Service	0000	9780		*349,159.43*	
Debt Service	0000	9780	*316,941.43*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restricted Balance		0.00	0.00

SACS2019 Financial Reporting Software - 2019.1.0
6/17/2019 11:35:39 AM **13-63149-0000000**

July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Holtville Unified **Imperial 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-FUNDxGOAL - (W) - The following combinations for FUND and GOAL are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	GOAL	VALUE
21-0000-0-3800-8500-6200	21	3800	158,000.00

Explanation:The District used Goal 3800 to reflect facility expenditures made from District funds for CTE facilities in order to include as match for the CTEIG grant. The Distirct will seek clarification from CDE staff prior to Unaudited Actuals submission.

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9290	-3,690.74

Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01	1100	9290	-4,642.51

Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01	3010	9290	-21,065.00

Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01	3060	9290	-874.82

Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01	4035	9290	-493.00

Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01 4201 9290 -489.00
Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01 4203 9290 -25,763.05
Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01 5640 9290 -51.56
Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01 6010 9290 -5,886.60
Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

01 6300 9290 -7,549.37
Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

13 5310 9290 -520.00
Explanation:This is a result of the District's financial system conversion, and will be corrected prior to Unaudited Actuals submission.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0
6/17/2019 11:30:34 AM **13-63149-0000000**

July 1 Budget
2019-20 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. **EXCEPTION**

Form CASH

Explanation:Form CASH has been completed outside the SACS software and is provided in the budget packet.

Checks Completed.