

HOLTVILLE UNIFIED SCHOOL DISTRICT

2019-20 Unaudited Actuals/ 2020-21 First Budget Revision Report

September 14, 2020

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Within this packet the Holtville Unified School District presents its 2019-20 Unaudited Actuals Report, as well as its 2020-21 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2019-20 school year, adjusted for all known accruals. In addition, this report provides the first revision to the 2020-21 Budget projections, as it includes the information updated after the official signing of the State Budget, as well as the District's best estimates for the coming year with updated staffing information. The following forms are included within the report for the Board's Review:

- Form CA: This form is the signed certification by the Clerk/Secretary of the Governing Board, confirming that 1) the report was prepared in accordance with Education Code Section 41010 concerning adherence to the definitions, instructions, and procedures published in the California School Accounting Manual, and 2) the Board approved the annual statement of receipts and expenditures on or before September 15th in accordance with Education Code Section 42100. In addition, the form provides a summary of a few critical data elements contained within the report (CEA, ESMOE, GANN, and ICR forms), which will be further explained below.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2019-20 Unaudited Actuals and the 2020-21 Budget projections. The Form is divided between the Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff Column). In addition, the form is broken into two sub-sections (by page), sorting expenditures in the first section by "Object" accounting codes (i.e. salaries, benefits, materials, etc.) and in the second section by "Function" accounting codes (i.e. instruction, administration, etc.). Each section is titled at the top of each page. This form concludes with a listing of Restricted program balances for actual data and budget projections.

- Form A: This sheet shows the District's average daily attendance (ADA) for 2019-20 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2020-21 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). Because ADA increased in 2019-20, the Funded ADA column for 2019-20 lists current-year ADA. This ADA is then carried forward to the Estimated Funded ADA column for 2020-21, 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 2020-21 budget year represents a worst-case scenario and reflects the conservative budgeting practices of HUSD.

- LCFF Summary and LCFF Calculator 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. These pages show how the LCFF is calculated and how it is broken down. The worksheet has

been printed to illustrate columns for HUSD for the 2019-20 and 2020-21 fiscal years, along with two subsequent fiscal years. Future projections are estimates and are for information only.

- Form CEA: This worksheet has 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 in this report only concerns the 2019-20 actuals data, 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%. The worksheet in this report shows HUSD to have a percentage of 61.18%, demonstrating our district's compliance.

- Form CAT: This form is a listing of all the District's Restricted categorical funds from the General Fund. The report, broken down by Federal, State, and Local grants, as well as Federal, State, and Local entitlement programs, shows the close-out report for each General Fund categorical program within HUSD's books. In the worksheet, one can view the revenue and expenditure data, along with any carryover amounts that were added to the 2020-21 Budget.

- Form GANN: This form is a mandatory calculation that is required after the passage of Proposition 4 in the late 1970s, which amended the State Constitution. The purpose of the calculation is to set appropriations limits for California State agencies like school districts. Through the calculation, the State determines how much State Aid is counted toward the District's Gann Limit, and how much counts toward the State's own limit.

- Form PCRAF: This worksheet provides an allocation of any expenditure within the District's General Fund that was not charged to a specific accounting "Goal" in the financial system. For HUSD, the two expenditure areas include general administration costs and plant maintenance and operations.

- Form PCR: This worksheet provides a breakdown of General Fund costs, broken down by educational program or instructional goal. Factored into the sheet are those expenses that were directly charged to that program, along with allocated costs from the PCRAF form and other central administration costs.

- Form ICR: This worksheet calculates an indirect cost percentage, which may be charged to Restricted programs. The indirect cost is levied against these programs as a means of recovering district-level costs that are not directly charged to any one program. Examples of these costs are for district-level personnel that provide data processing, payroll functions, auditing of programs, as well as facilities and operations expenses.

- Form L: This form concerns the District's Lottery allocation for the 2019-20 fiscal year. From the sheet, one can see that the Lotto is divided into Unrestricted and Restricted portions. For HUSD, the Unrestricted portion is used to offset teacher salaries and

benefits, while the Restricted portion is used for instructional materials, as is required by State law.

- Form ESMOE: This form replaces the NCMOE form from prior years. With the passage of the "Every Student Succeeds Act" at the Federal level, the "No Child Left Behind Act" has been replaced. However, similar to the NCLB requirements, the District is still mandated to demonstrate a Maintenance of Effort (MOE) of expenditure levels on a per pupil basis. From the worksheet, HUSD has met its MOE.

- Report SEMA and SEMB: These reports show the District's Special Education Maintenance of Effort (MOE) calculations for the actual and budget periods, respectively. As is required, the District must maintain a minimum level of Special Education funding from year-to-year, so this form compares actual expenditures made in Special Education from the prior year (or last year when MOE was passed), compared to the actual expenditures from the year-ended. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA, yet the MOE still must be met. For HUSD, this means that revenues can drop if overall enrollment declines, even if the Special Education population remains the same or increases. For both 2019-20 and 2020-21, HUSD is projected to meet its Special Ed MOE.

- Form ASSET: This form provides a summary of the District's Capital Assets grouped by Land, Land Improvements, Buildings, and Equipment. In addition, the form shows the increases in depreciation of each category for the 2019-20 fiscal year. This schedule will be audited independently and further detailed in the District's annual audit report.

- Form DEBT: The Debt form provides a summary of the District's Debt schedule, along with any increases in new debt and/or recognized debt premiums/discounts, along with decreases in debt. This form also provides liabilities that the District must recognize, including the District's share of the State's pension liability, as well as projected liability of "Other Post-Employment Benefits" for retirees and finally any accrued, but unused vacation balances of current employees. Similar to the Asset form discussed above, the Debt form will be audited and presented in further detail in the annual audit.

- Form SIAA: This form summarizes the Interfund activities for all of the District's funds for 2019-20. The form provides four sections that report actual activity between the District's funds, including: 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.

- Forms 11 through 56: These forms summarize all other funds utilized by the school district (outside the General Fund), including: Adult Education, Cafeteria, Building, Capital Facilities, Bond Interest and Redemption, and Debt Service. Summaries of each fund will be provided later in this report.

- Technical Review Checks Printout: These pages verify that the District's 2019-20 and 2020-21 data pass the technical requirements of the State's accounting software.

Background – State and Federal

What a difference a year makes. Riding high on great economic success, low unemployment across all demographics, large-scale business investment, and an overall positive economic climate, the entire world has felt the economic calamity brought on by the COVID-19 pandemic. While news reports seem to provide conflicting information on the current state of the COVID-19 crisis, it is clear that some regions in the United States seem to be re-opening to allow local and state economies to begin the long process of recovery.

On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The over $2 trillion aid package was designed to bring much-needed relief to a nation that has been crippled by the pandemic. Money was sent first to the States, but information was slow in arriving to local government agencies, including school districts. In spite of this, however, the California Department of Education (CDE) finally released school district allocations over the summer, providing some level of certainty of funding for the 2020-21 school year.

Here in California, it seems that our State is adamant to perpetuate the "COVID lockdown" for as long as they can. Whether it truly be to ensure public safety, or a some would contend, perpetuate economic malaise to affect the election, the bottom line is that California businesses are still suffering, the populace is growing weary, and a flight of population from the State seems inevitable. As we close the books for 2019-20 school year, schools are educating students virtually, with the vast majority of schools closed to in-class instruction. These are troubling signs for the future of our State, its economy, and the tax base that supports governmental programs such as public Education.

With all that being said, the current fiscal factors that schools will use for the closeout of 2019-20 and the 2020-21 Budget year could be far worse. Below is a recap of the State factors that helped determine the District's primary revenues listed in this report:

2019-20 Local Control Funding Formula Factors:
- Cost of living adjustment (COLA) = 3.26%
- 2019-20 P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,528.06
- HUSD CalPads Total Enrollment = 1,573
- Unduplicated Pupil Count = 1,272

Other 2019-20 GF UR Factors:
- Mandated Cost Block Grant = $32.18/ADA (Grades K-8), $61.94/ADA (Grades 9-12)
- UR Lotto Projection = $149 per ADA

2020-21 Local Control Funding Formula Factors:
- Cost of living adjustment (COLA) = 2.31%
- Prior-year P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,528.06

- HUSD CalPads Unduplicated Pupil Count = 1,272 (from 2019-20)

Other 2019-20 GF UR Factors:

- Mandated Cost Block Grant = $32.18/ADA (Grades K-8), $61.94/ADA (Grades 9-12)
- UR Lotto Projections = $150 per ADA

It is important to note that the above figures represent the State's current budget assumptions. As mentioned earlier, the State of California is continuing to stifle business through continued COVID lockdowns. Whether the intention is noble or not, the continued restrictions on economic activity will only lead to less tax revenue, and the possibility of further budget shortfalls. It will be important for schools to keep an eye on the possibility of mid-year cuts and/or further cash deferrals. In addition, the State Legislature passed new requirements on the LCFF Supplemental and Concentration funds that are currently held on the Unrestricted side of the General Fund. This means that there will be more pressure to spend these funds on "supplemental" expenditures despite the fact that districts are hurting for dollars that can support core services that include the rising cost of salaries and benefits, retirement rates set by the State, adoption of new curriculum, and many, many other expenditures that can only come from what seems to be a dwindling source.

Background – Local

For Holtville Unified, the greatest concern has been with student enrollment. 2019-20 enrollment figures totaled 1,573, compared to 1,578 students in 2018-19. While this was a slight decrease in enrollment, attendance still increased from 1,523.59 (includes ICOE Supplemental ADA) in 2019-20 to 1,528.06 (includes ICOE Supplemental ADA) in 2020-21. For that reason, this report utilizes for 2019-20 actual attendance data for both the 2019-20 Unaudited Actuals and 2020-21 budget figures as well, since that would be the worst-case scenario for the District in 2020-21.

2019-20 Variances

As mentioned earlier, one of the major components of this report is to provide the actual closing figures for 2019-20. The following sections will provide these close-out figures, as well as a look at the variances between those figures and the projections that were last reported in the Estimated Actuals Report from June.

2019-20 GF Unrestricted Variances

The following chart summarizes the differences between Actual 2019-20 GF UR Revenues presented in this report and the Estimated values presented in June.

GF Unrestricted Revenues	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Variance	Explanation
LCFF State Aid	12,260,719	12,881,807	621,088	Overall LCFF remained the same. However, the large rise in State Aid is due to significant loss to the EPA as result of the COVID crisis and subsequent lost tax revenue.
Education Protection Account	1,919,194	1,292,757	(626,437)	EPA has decreased sharply in anticipation of the economic downturn due to the COVID crisis.
LCFF State Aid - PY	-	-	-	No change since prior projection.
LCFF - Local Prop Taxes	3,138,486	3,143,836	5,350	Increase based upon actual property tax revenues reported by County Assessor's Office.
Federal Revenue	18,750	-	(18,750)	Actual Federal Revenues decreased as no FEMA claims were filed in 2019-20.
Other State Revenue (Non-LCFF)	375,968	368,652	(7,316)	State Revenues decreased due to updated Lotto projections (-$4,600) and the elimination of Cal-EMA claim receipts as no claims were filed in 2019-20 (-$6,300). These shortfalls were partially offset by unbudgeted receipts of State testing reimbursements (+$3,600).
Local Revenue	88,869	114,730	25,861	Local revenue actual receipts increase due to unbudgeted interest receipts (+$7,700), Transportation refund receipts (+$12,300), and other local miscellaneous receipts (+$5,900).
Interfund Transfers In	-	-	-	No change since prior projection.
UR Contributions to Restricted	(1,446,918)	(1,432,746)	14,171	Actual Restricted Contributions were less than budget due to Maintenance (+$26,700). This was offset partially by larger contributions to Special Ed Federal (-$4,000) and Special Ed State (-$8,500).
Total 2019-20 GF UR Revenues	**16,355,069**	**16,369,036**	**13,968**	

As you can see from the above, 2019-20 GF UR did not change much overall, however, there was some shifting of LCFF funds primarily due to the underperformance of EPA revenues at the State level. In addition, Federal funds did not materialize as the District did not file any claims in 2019-20, yet this loss was offset by the receipt of unbudgeted local revenues.

The table below summarizes the changes to GF UR expenditures since the Estimated Actuals:

GF Unrestricted Expenditures	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	8,393,755	8,163,190	(230,565)	Budgeted Certificated Bargaining Unit salary expenses (Objects 1100/1200) were under budget (-$255,300) due to movement of end of year salaries/benefits of support staff to CARES Act funding on the Restricted side of the GF. Sub and stipend expenses (Objects 1160/1170) were under budget due to unused extra duty hours (-$10,000). Admin salaries were over budget (+$34,800) as a result of negotiated one-time bonus.
Classified Salary Expense	2,079,125	1,716,324	(362,801)	Instructional aide salary expense came in under budget (-$80,600) due to movement of end of year salaries/benefits of support staff to CARES Act funding on the Restricted side of the GF. Similarly, Classified support staff also came in under budget (-$177,000). as did office staff (-$96,500) and Other Classified staff (-$24,200) for the same reason. Classified management was over budget (+$15,700) due to the negotiated one-time salary bonus.
Employee Benefits	3,657,669	3,354,650	(303,019)	STRS and PERS Expense came in under budget (-$171,100), as did other pay taxes (-$46,600) and H/W expense (-$85,400) due to the shift of salaries and benefits to CARES Act funds.
Materials/Supplies	601,839	444,804	(157,035)	Materials/Supplies actual expenses were under budget due primarily to the early school closure. Book expenses were under budget (-$47,800), site materials (-$54,700), Athletics (-$12,600), and District-level expenses due to unspent FEMA COVID PPE budgets (-$41,900).

Travel/Professional Services	1,308,750	1,197,915	(110,835)	Travel/Conferences/Prof Services expenses also came in under budget due to early school closure. Travel and conference were under budget (-$13,400), as were membership dues (-$3,300), other prof services expenses (-$45,800), utilities expense (-$22,200), leases/repairs (-$20,600), and communications (-$5,500).
Depreciable Assets/Improvements	34,431	34,430	(1)	No change since prior projection.
Transfers to ICOE (County Sp Ed)	98,151	98,150	(1)	No change since prior projection.
Indirect Cost Recovery	(192,477)	(202,079)	(9,601)	GF Indirect fees actual amounts were over budget due to various factors that will be covered in the Restricted variance section below.
Debt Service	-	-	-	No change since prior projection.
Interfund Transfers - Out	260,000	260,000	-	No change since prior projection.
Total 2019-20 GF UR Expenditures	**16,241,243**	**15,067,382**	**(1,173,860)**	

As can be seen above, there were significant savings in expenditures between Actuals and the prior projection in June. This is primarily due to 1) the shift of GF UR salaries and benefits to CARES Act funds, as well as 2) school closures as a result of the COVID-19 crisis.

2019-20 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, Strong Workforce Program, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there a few local grants on this side of the budget as well, including dissolved RDA Pass-through payments, Microsoft Settlement Funds, and the local Ag Donation Account.

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

GF Restricted Revenues	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Variance	Explanation
Federal Revenue	1,989,406	1,777,689	(211,718)	Federal Revenues were under budget for a variety of reasons. Due to the shortened school year, Migrant (a reimbursement program) underspent (Special Ed Federal were updated according to the SELPA funding sheet (-$7,600), Migrant decreased to shift monies back to ICOE for equipment purchase (-$30,700), USDA equipment grants were added (+$130,200), Title IV (+$900) was updated, and LEA Billing Receipts were received (+$8,000).
Other State Revenue	1,913,115	1,648,084	(265,031)	State Revenues were under budget due to the following changes. Lotto Materials were down state-wide (-$36,000), ASES deferred revenues (-$2,800), CTEIG deferred revenues (-$6,000), STRS On-behalf calculation greater than budgeted calculation (+$325,900), and deferral of State grants for drinking fountains (-$156,000) and a bus replacement grant (-$390,100).
Local Revenue	941,479	774,666	(166,813)	Local Revenues were less than budgeted due primarily to deferred revenues in ASES (-$18,000) and the Strong Workforce Program (-$155,600). These were partially offset by unbudgeted revenues received in local donations (+$1,400) and Special Ed AB602 funding (+$5,400).
UR Contributions to Restricted	1,446,918	1,432,746	(14,171)	Restricted Contributions were less than budgeted due to the changes discussed in the GF UR Contributions section above.
Total 2019-20 GF Restricted Revenues	**6,290,918**	**5,633,185**	**(657,732)**	

Above you can see that the large variance is due to new grants in the form of CARES Act funding and USDA grants, as well as the recognition of State payments on behalf of the District to the State Teacher Retirement System (STRS). The corresponding recognition of those payments is listed below in the expenditure variance as well.

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

GF Restricted Expenditures	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	1,697,825	1,858,278	160,453	Cert Barg Unit Sal (Objects 1100/1200) were over budget due to the use of CARES funds for counselors (+$185,500). Subs and Stipends were under budget (-$16,300), Admin was under budget (-$8,700), as summer funds unused.
Classified Salary Expense	813,137	1,296,895	483,757	Inst aide salary expense was far over budget due to the shift of salaries to CARES funds (+$123,600). Similarly, Classified support staff also increased (+$202,000) for the same reason, as did office staff (+$126,700). Supervisor salary expense was over budget as well (+$3,800) due to one-time bonus settlement. Finally, Other Classified also went over budget due to shift to CARES funds as well (+$27,700).
Employee Benefits	1,552,631	2,091,199	538,567	STRS/PERS Expense (+$90,600), other pay taxes (+$51,300), and H/W expense (+$70,700) came in over budget due to the shift in UR salaries to CARES funds discussed above, as well as the increase in STRS On-Behalf recognition over the original budget (+$325,900).
Materials/Supplies	1,015,575	474,464	(541,112)	Materials/Supplies budgets were drastically under budget due to the shortened year that did not provide an environment for materials budgets to be spent. By program, numbers came in as follows: Title I (-$33,900), C Perkins (-$900), Title IIA (-$1,800), Title IV (-$12,700), Title III (-$300), Medi-Cal (-$33,200), USDA (-$89,300), ASES (-$38,000), Restricted Lotto (-$86,100), CTEIG (-$8,400), Strong Workforce (-$34,000), Ag Voc Ed (-$2,600), COVID response funds (-$14,200), Student support (-$2,500), bus and drinking fountain grants (-$167,300), Maint (-$7,500), and other Local grant funds (-$8,500),

Travel/Professional Services	611,817	441,712	(170,106)	Prof Service budgets were drastically under budget due to the shortened year By program, numbers came in as follows: Title I (-$13,300), Sp Ed (-$500), C Perkins (-$500), Title IIA (-$17,000), Title V (-$5,900), Title IV (-$39,600), Title III (-$800), Medi-Cal (-$42,000), ASES (-$6,200), CTEIG (-$3,900), Strong Workforce (-$10,000), Sp Ed (-$2,700), Ag Voc Ed (-$1,800), LPSG (-$2,500), Maint (-$8,200), and other Local funds (-$15,300),
Depreciable Assets/Improvements	468,574	36,334	(432,240)	Equip and Depreciable Assets budgets were drastically under budget due to the shortened year that did not provide an environment for materials budgets to be spent. By program, numbers came in as follows: CTE programs (-$6,400), bus replacement and drinking fountains projects (-$375,900), and the IID energy efficiency project (-$50,000).
Indirect Cost Recovery	127,731	144,646	16,915	Indirect costs were charged according to each program that spent funds. If funds went unspent, no charge was able to be levied. Due to abundance of unspent funds detailed above, many programs did not charge out anywhere near the cost budgeted.
Interfund Transfers Out	164,949	164,949	(0)	No change over prior budget projection.
GF Restricted Expenditures	**6,452,241**	**6,508,476**	**56,235**	

From the above, you can see that salary and benefit expenditures on the GF Restricted side were all over budget, due to the transfer of CARES costs. However, these large costs over budget were mostly offset by the other expenditure categories that went unspent due to school closures.

The 2019-20 Bottom Line

The HUSD Unaudited Actuals 2019-20 Bottom Line figures are summarized in the following table:

2019-20 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	12,881,807	-	12,881,807
Education Protection Account	1,292,757	-	1,292,757
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,143,836	-	3,143,836
Federal Revenue	-	1,777,689	1,777,689
Other State Revenue (Non-RL)	368,652	1,648,084	2,016,737
Local Revenue	114,730	774,666	889,396
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,432,746)	1,432,746	-
TOTAL REVENUES	**16,369,036**	**5,633,185**	**22,002,221**
Certificated Salary Expense	8,163,190	1,858,278	10,021,468
Classified Salary Expense	1,716,324	1,296,895	3,013,218
Employee Benefits	3,354,650	2,091,199	5,445,848
Materials/Supplies	444,804	474,464	919,267
Professional Services	1,197,915	441,712	1,639,626
Depreciable Assets/Improvements	34,430	36,334	70,764
Transfers to ICOE/IVROP	98,150	-	98,150
Indirect Cost Recovery	(202,079)	144,646	(57,433)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	164,949	424,949
TOTAL EXPENSES	**15,067,382**	**6,508,476**	**21,575,858**
NET GAIN/LOSS	**1,301,654**	**(875,290)**	**426,364**
AUDIT ADJUSTMENT	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**5,333,947**	**161,323**	**5,495,270**
JUNE 30 ENDING BALANCE	**6,635,601**	**(713,967)**	**5,921,634**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.12%)
- $647,276 is assigned to the minimum 3% reserve level
- $304,292 is assigned to Prepaid Expense from the ELA Adoption (approximately 1.41%)
- $5,659,033 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 26.23%)

2020-21 Variances

In addition to looking at the 2019-20 actual data, this report also examined variations between the 2020-21 July 1 Budget figures from June and the First Budget Revision projections. Similar to the Actuals section above, the following sections provide variances for both the Unrestricted and Restricted portions of the General Fund 2020-21 Budget.

2020-21 GF Unrestricted Variances

The table below summarizes the differences in GF UR revenues between the current 2020-21 General Fund projections and the July 1 Budget Adoption.

GF Unrestricted Revenues	2020-21 July 1 Budget	2020-21 First Budget Revision	Variance	Explanation
LCFF State Aid	11,087,052	13,105,753	2,018,701	The enacted State Budget did not enforce the Governor's proposed to LCFF Revenue in 2020-21. Therefore, the variance is the restoration of the proposed cuts.
Education Protection Account	1,919,194	1,292,756	(626,438)	EPA is expected to drop drastically in 2020-21 due to lost tax receipts.
LCFF State Aid - PY	-	-	-	No change over prior budget.
LCFF - Local Prop Taxes	2,982,242	2,973,633	(8,609)	The decrease in local property taxes is due to updated figures based on the actual property taxes collected in 2019-20.
Federal Revenue	-	75,000	75,000	Federal Revenues increased in 2020-21 to reflect the addition of FEMA funds, as they were not claimed in 2019-20.
Other State Revenue (Non-LCFF)	305,717	326,064	20,347	Other State Revenues increased in 2020-21 to reflect the addition of CalEMA funds (+$25,000), as they were not claimed in 2019-20. This was partially offset by a reduction in Lotto revenue projections (-$4,700).
Local Revenue	58,300	58,300	-	No change over prior budget.
Interfund Transfers In	-	-	-	No change over prior budget.
UR Contributions to Restricted	(1,663,808)	(1,631,911)	31,898	Restricted Contributions are expected to decrease in the new budget projection (adding funds back to the GF UR side of the budget). The following changes contributed to this overall change: Special Ed Federal (+$79,200), CTEIG (+$44,100), Special Ed AB602 (-$54,100), and Maintenance (-$37,300).
Total GF UR Revenues	**14,688,697**	**16,199,595**	**1,510,899**	

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2020-21 July 1 Budget	2020-21 First Budget Revision	Variance	Explanation
Certificated Salary Expense	8,104,761	7,890,174	(214,587)	Budgeted Certificated Bargaining Unit salary expenses (Objects 1100/1200) decreased (-$220,400) due to shift of some salaries to CARES Act funds. Sub and stipend expenses (Objects 1160/1170) increased due to additional subs required and parent assistance needed in additional hourly work (+$3,000). Admin salaries expense increased in error (+$2,900), as 19-20 off schedule bonus was not removed from budget. This increase will be removed at First Interim.
Classified Salary Expense	2,163,751	2,147,059	(16,692)	Instructional aide salary expense increased (+$5,700) due to actual hire variance from budget, as did classified support staff increases (+$3,200). Classified Management did not change, and office staff decreased (-$24,500), as there was a vacancy that was removed from the original budget.
Employee Benefits	3,850,050	3,534,276	(315,774)	STRS/PERS Expense decreased (-$255,600) due to change in salaries above, as did other pay taxes (-$12,600) and H/W expense (-$47,600) for the same reason.
Materials/Supplies	542,281	665,659	123,378	Materials/Supplies are set to increase due to a number of factors. Site materials budgets increase due to additional needs for COVID emergency supplies, PPE, and non-depreciable equipment (+$110,000), and for budget shifts (+$13,400).
Travel/Professional Services	1,226,675	1,239,504	12,829	Travel/Conference/Prof Services increased slightly due to budget shifts (+$12,800).
Depreciable Assets/Improvements	12,694	10,884	(1,810)	Equipment Expense decreased slightly due to tech budget shifts.
Transfers to ICOE (County Sp Ed)	90,663	98,463	7,800	Transfers increased according to the LCFF calculator, which changed due to the restoration of LCFF cuts.

Indirect Cost Recovery	(178,159)	(363,014)	(184,855)	Indirect fees are projected to decrease in the budget year due to removal of carryover and anticipated budget cuts in State categorical funds.
Debt Service	-	-	-	No change over prior budget.
Interfund Transfers - Out	260,000	260,000	-	No change over prior budget.
Total GF UR Expenditures	**16,072,716**	**15,483,005**	**(589,711)**	

2020-21 GF Restricted Variances

The following variances on the Restricted side of the budget are more drastic, as the inclusion of carryover funds from 2019-20 Actuals are now added into 2020-21 projections. In addition, with the inclusion of new grants such as the CARES Act funds, the variance is even greater since Budget Adoption.

GF Restricted Revenues	2020-21 July 1 Budget	2020-21 First Budget Revision	Variance	Explanation
Federal Revenue	1,627,708	3,995,295	2,367,587	Federal Revenues increased sharply for the following reasons: addition of USDA equipment grants unspent in 2019-20 (+$116,800), Title I receiving less of an award than anticipated (-$6,300), inclusion of Federal CARES Act funds (+$2,154,200), a downward projection estimate on C Perkins (-$1,200), inclusion of deferred revenues for TIIA (+$23,500), Title V (+$6,200), Title IV (+$65,900), and TIII (+$8,400).
Other State Revenue	1,152,278	2,251,440	1,099,162	State Revenues increased due to the following changes: Lotto Materials received a downward revenue projection (-$7,800), ASES carryover added (+$8,700), a new MS Foundations grant added (+$25,000), CTEIG added deferred revenues (+$42,900), Ag Incentive funds were increased to reflect the restoration of anticipated categorical cuts (+$9,800), State CARES Prop 98 funds added (+$146,800), STRS

				on-behalf recognition was increased to equal the 2019-20 figures (+$325,900), and special grants (Bus Replacement and Drinking Fountains) were added back as they were deferred from 2019-20 (+$548,000).
Local Revenue	769,039	852,828	83,789	Local Revenues increased due to the following changes: ASES Consortium deferred funds (+$17,100), Strong Workforce Consortium deferred funds (+$44,300), anticipated SISC safety credit income (+$1,000), Pine iPad donations (+$20,800), MS Voucher funds deferred from 2019-20 (+$600).
UR Contributions to Restricted	1,663,808	1,631,911	(31,898)	Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above.
Total Restricted Revenues	**5,212,834**	**8,731,474**	**3,518,640**	

Similarly, on the expenditure side of the budget, addition of carryover and new funds yielded large increases.

GF Restricted Expenditures	2020-21 July 1 Budget	2020-21 First Budget Revision	Variance	Explanation
Certificated Salary Expense	1,707,054	1,936,006	228,953	Certificated Bargaining Unit Salaries (Objects 1100/1200) increased (+$269,100) due to the shift of July through Decemeber selected salaries to CARES funds, Subs/Stipends/Extra Duty salaries increased (+$24,500) to account for additional hours needed for training and distance learning prep work, and Admin salaries decreased (-$62,800) due to the removal of half a vacancy for a Special Ed Director.

Classified Salary Expense	802,384	865,224	62,840	Instructional aide salary expense increased (+$12,700) due to actual placements over budget as well as due to additional training hours for back to school and distance learning needs. Classified support staff also increased (+$49,000) to account for grounds substitutes needed to fill a vacant position, as well as due to shifted support salaries into CARES Act funding. Finally, Office salaries also increased (+$1,100) to provide additional hours during enrollment, which was strained due to COVID abnormal check-in processes.
Employee Benefits	1,626,558	1,991,536	364,978	STRS and PERS Expense increased (+$324,700) due primarily to the adjustment in the STRS on-behalf account, as well as the increased salary budgets described above. Other pay taxes (+$9,200) and H/W expense (+$31,100) also increased due to the shifted salaries discussed above.
Materials/Supplies	401,988	1,597,641	1,195,653	Materials/Supplies budgets changed due to carryover and addition of new funds.
Travel/Professional Services	417,204	692,938	275,734	Travel/Conference/Professional Services budgets changed due to carryover and addition of new funds.
Depreciable Assets/Improvements	5,000	496,661	491,661	Equipment expense increased drastically primarily due to the bus and drinking fountain grant carryover amounts (+$392,000), the local IID grant (+$50,000), Maintenance budget increase (+$21,500), and other grants that carried over (+$28,000).
Indirect Cost Recovery	97,645	282,500	184,855	Indirect fees are projected to increase in the budget year due to addition of carryover and additional grants added to the budget.
Interfund Transfers Out	155,000	155,000	-	No change over prior budget.
Total GF Restricted Expenditures	**5,212,834**	**8,017,507**	**2,804,673**	

The 2020-21 Bottom Line

The chart below summarizes the 2020-21 updated projected Budget figures.

2020-21 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	13,105,753	-	13,105,753
Education Protection Account	1,292,756	-	1,292,756
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	2,973,633	-	2,973,633
Federal Revenue	75,000	3,995,295	4,070,295
Other State Revenue (Non-RL)	326,064	2,251,440	2,577,504
Local Revenue	58,300	852,828	911,128
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,631,911)	1,631,911	-
TOTAL REVENUES	**16,199,595**	**8,731,474**	**24,931,069**
Certificated Salary Expense	7,890,174	1,936,006	9,826,180
Classified Salary Expense	2,147,059	865,224	3,012,283
Employee Benefits	3,534,276	1,991,536	5,525,812
Materials/Supplies	665,659	1,597,641	2,263,300
Professional Services	1,239,504	692,938	1,932,442
Depreciable Assets/Improvements	10,884	496,661	507,545
Transfers to ICOE/IVROP	98,463	-	98,463
Indirect Cost Recovery	(363,014)	282,500	(80,514)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	155,000	415,000
TOTAL EXPENSES	**15,483,005**	**8,017,507**	**23,500,512**
NET GAIN/LOSS	**716,590**	**713,967**	**1,430,557**
AUDIT ADJUSTMENT	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**6,635,601**	**(713,967)**	**5,921,634**
JUNE 30 ENDING BALANCE	**7,352,191**	**-**	**7,352,191**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.11%)
- $705,015 is assigned to the minimum 3% reserve level
- $243,434 is assigned to Prepaid Expense from the ELA Adoption (approximately 1.04%)
- $6,378,742 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 27.14%)

OTHER FUNDS

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program exists through a consortium funding model at a county level, and will service basic Adult Education High School Diploma and ESL programs. In addition, there are three Federally-funded programs that continue to operate in the Adult Education Fund as well. The 2019-20 Unaudited Actuals ending balance is $75,429. The 2020-21 Budget ending balance is projected to be $77,576.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2019-20 Unaudited Actuals ending balance is $561,350. The projected ending balance in the 2020-21 Budget is estimated to drop to $441,541.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the Certificate of Participation (COP) issued by the District during the 2015-16 fiscal year, as well as the GO Bond proceeds from the 2018 election, series A issuance. The 2019-20 Unaudited Actuals ending balance is $3,268,449. The District is currently using these funds on capital facility projects, most notably the HMS Gymnasium project, that will continue into the 2020-21 school year, and has budgeted to spend the fund down to zero by 6/30/21.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges were increased in accordance with Education Code and the State Allocation Board's biennial inflation adjustment to $4.08/square foot for residential construction and $0.66/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city, and can be used to fund projects within the District to accommodate new growth in student enrollment. The 2019-20 Unaudited Actuals ending balance is $363,986. The budgeted ending balance in the 2020-21 fiscal year is projected to be $0, as the District is hoping to use these funds for capital improvement projects in conjunction with the funds from Fund 210.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is maintained within the District's financials, but is run by the Imperial County Tax Assessor's Office. This fund tracks property tax receipts related to the District's 2002 and 2018 voter-approved General Obligation Bonds, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2019-20 is $766,466 and is currently budgeted to close at $1,102,269 in 2020-21. The 2019-20 figures contained in this report were entered into the District's books utilizing information provided by

the Imperial County Assessor's Office and the District's bond advisor. 2020-21 information was derived from District estimates, based on prior year revenues and budget year expected bond principal and interest payments.

THE DEBT SERVICE FUND

The Debt Service Fund serves to issue payments for privately-placed debt that the District has issued. This debt includes a 2006-07 COP issuance, the 2007-08 Qualified Zone Academy Bond (QZAB) issuance, the 2011-12 QSCB issuance, and the recent 2015-16 COP issuance. Funds needed to pay down the debt are received from both District General Funds, as well as pass-through payments made to the District as a result of the dissolution of the City of Holtville Redevelopment Agency (as mandated by State law). The 2019-20 Unaudited Actuals ending balance is $376,938, while the projected ending balance for the 2020-21 Budget is $310,885.

In Closing

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges brought on by the COVID-19 crisis, State tax revenues are at high risk. In addition, increasing employment costs (particularly in the area of district contributions to employee retirement systems), enrollment concerns, and pressure from the State to increase "supplemental" funds while ignoring core costs, all put pressure on school district financials. To be compliant with County and State guidelines, the District must strive to maintain 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 2019-20 Unaudited Actuals/ 2020-21 First Budget Revision 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.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 14, 2020
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual reports, please contact:

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.18%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$10,985,715.53
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$10,985,715.53
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	5.19%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	17,318,400.27	0.00	17,318,400.27	17,372,142.00	0.00	17,372,142.00	0.3%
2) Federal Revenue		8100-8299	0.00	1,777,688.97	1,777,688.97	75,000.00	3,995,295.47	4,070,295.47	129.0%
3) Other State Revenue		8300-8599	368,652.46	1,648,084.04	2,016,736.50	326,064.00	2,251,440.06	2,577,504.06	27.8%
4) Other Local Revenue		8600-8799	114,729.79	774,665.93	889,395.72	58,300.00	852,827.73	911,127.73	2.4%
5) TOTAL, REVENUES			17,801,782.52	4,200,438.94	22,002,221.46	17,831,506.00	7,099,563.26	24,931,069.26	13.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,163,189.56	1,858,278.16	10,021,467.72	7,890,174.04	1,936,006.44	9,826,180.48	-1.9%
2) Classified Salaries		2000-2999	1,716,323.71	1,296,894.71	3,013,218.42	2,147,058.56	865,224.45	3,012,283.01	0.0%
3) Employee Benefits		3000-3999	3,354,649.61	2,091,198.59	5,445,848.20	3,534,275.94	1,991,536.21	5,525,812.15	1.5%
4) Books and Supplies		4000-4999	444,803.50	474,463.83	919,267.33	665,659.25	1,597,641.21	2,263,300.46	146.2%
5) Services and Other Operating Expenditures		5000-5999	1,197,914.56	441,711.89	1,639,626.45	1,239,504.32	692,937.95	1,932,442.27	17.9%
6) Capital Outlay		6000-6999	34,429.84	36,334.27	70,764.11	10,884.00	496,660.85	507,544.85	617.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	98,150.00	0.00	98,150.00	98,463.00	0.00	98,463.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(202,078.70)	144,645.70	(57,433.00)	(363,013.77)	282,499.77	(80,514.00)	40.2%
9) TOTAL, EXPENDITURES			14,807,382.08	6,343,527.15	21,150,909.23	15,223,005.34	7,862,506.88	23,085,512.22	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,994,400.44	(2,143,088.21)	851,312.23	2,608,500.66	(762,943.62)	1,845,557.04	116.8%
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	164,948.55	424,948.55	260,000.00	155,000.00	415,000.00	-2.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,432,746.38)	1,432,746.38	0.00	(1,631,910.60)	1,631,910.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,692,746.38)	1,267,797.83	(424,948.55)	(1,891,910.60)	1,476,910.60	(415,000.00)	-2.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,301,654.06	(875,290.38)	426,363.68	716,590.06	713,966.98	1,430,557.04	235.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,333,946.83	161,323.40	5,495,270.23	6,635,600.89	(713,966.98)	5,921,633.91	7.8%
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)			5,333,946.83	161,323.40	5,495,270.23	6,635,600.89	(713,966.98)	5,921,633.91	7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,333,946.83	161,323.40	5,495,270.23	6,635,600.89	(713,966.98)	5,921,633.91	7.8%
2) Ending Balance, June 30 (E + F1e)			6,635,600.89	(713,966.98)	5,921,633.91	7,352,190.95	0.00	7,352,190.95	24.2%
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	304,292.18	0.00	304,292.18	243,433.76	0.00	243,433.76	-20.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	241,899.72	241,899.72	0.00	0.00	0.00	-100.0%
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	6,306,308.71	0.00	6,306,308.71	7,083,757.19	0.00	7,083,757.19	12.3%
Unassigned/Unappropriated Amount		9790	0.00	(955,866.70)	(955,866.70)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,481,067.21	(1,027,060.53)	4,454,006.68				
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	19,417.62	14,149.73	33,567.35				
4) Due from Grantor Government		9290	2,236,541.20	633,034.26	2,869,575.46				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	304,292.18	0.00	304,292.18				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,066,318.21	(379,876.54)	7,686,441.67				
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	1,430,717.32	210,770.98	1,641,488.30				
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	123,319.46	123,319.46				
6) TOTAL, LIABILITIES			1,430,717.32	334,090.44	1,764,807.76				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,635,600.89	(713,966.98)	5,921,633.91				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	12,881,807.00	0.00	12,881,807.00	13,105,753.00	0.00	13,105,753.00	1.7%
Education Protection Account State Aid - Current Year		8012	1,292,756.00	0.00	1,292,756.00	1,292,756.00	0.00	1,292,756.00	0.0%
State Aid - Prior Years		8019	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	29,723.28	0.00	29,723.28	29,723.00	0.00	29,723.00	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	3,428,733.91	0.00	3,428,733.91	3,428,734.00	0.00	3,428,734.00	0.0%
Unsecured Roll Taxes		8042	354,914.76	0.00	354,914.76	354,915.00	0.00	354,915.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	30,378.57	0.00	30,378.57	30,379.00	0.00	30,379.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(860,952.00)	0.00	(860,952.00)	(860,952.00)	0.00	(860,952.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	170,203.75	0.00	170,203.75	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			17,327,566.27	0.00	17,327,566.27	17,381,308.00	0.00	17,381,308.00	0.3%
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	(9,166.00)	0.00	(9,166.00)	(9,166.00)	0.00	(9,166.00)	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			17,318,400.27	0.00	17,318,400.27	17,372,142.00	0.00	17,372,142.00	0.3%
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	225,323.50	225,323.50	0.00	222,575.00	222,575.00	-1.2%
Special Education Discretionary Grants		8182	0.00	3,104.60	3,104.60	0.00	0.00	0.00	-100.0%
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	75,000.00	0.00	75,000.00	New
Interagency Contracts Between LEAs		8285	0.00	439,674.29	439,674.29	0.00	518,085.21	518,085.21	17.8%
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		826,695.97	826,695.97		776,398.00	776,398.00	-6.1%
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		84,432.31	84,432.31		93,598.47	93,598.47	10.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		105,113.64	105,113.64		80,977.29	80,977.29	-23.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		62,861.61	62,861.61		130,259.50	130,259.50	107.2%
Career and Technical Education	3500-3599	8290		18,952.19	18,952.19		19,200.00	19,200.00	1.3%
All Other Federal Revenue	All Other	8290	0.00	11,530.86	11,530.86	0.00	2,154,202.00	2,154,202.00	18582.1%
TOTAL, FEDERAL REVENUE			0.00	1,777,688.97	1,777,688.97	75,000.00	3,995,295.47	4,070,295.47	129.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	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	64,589.00	0.00	64,589.00	64,664.00	0.00	64,664.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	242,751.46	106,921.52	349,672.98	236,400.00	76,832.00	313,232.00	-10.4%
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		182,006.99	182,006.99		193,469.79	193,469.79	6.3%
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		132,471.73	132,471.73		79,710.27	79,710.27	-39.8%
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	61,312.00	1,226,683.80	1,287,995.80	25,000.00	1,901,428.00	1,926,428.00	49.6%
TOTAL, OTHER STATE REVENUE			368,652.46	1,648,084.04	2,016,736.50	326,064.00	2,251,440.06	2,577,504.06	27.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 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	151,240.61	151,240.61	0.00	155,000.00	155,000.00	2.5%
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	77,670.84	0.00	77,670.84	50,000.00	0.00	50,000.00	-35.6%
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	146,001.65	146,001.65	0.00	336,037.89	336,037.89	130.2%
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	37,058.95	114,653.90	151,712.85	8,300.00	22,401.54	30,701.54	-79.8%
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		362,769.77	362,769.77		339,388.30	339,388.30	-6.4%
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			114,729.79	774,665.93	889,395.72	58,300.00	852,827.73	911,127.73	2.4%
TOTAL, REVENUES			17,801,782.52	4,200,438.94	22,002,221.46	17,831,506.00	7,099,563.26	24,931,069.26	13.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,890,412.12	1,261,418.76	8,151,830.88	6,658,850.39	1,297,957.01	7,956,807.40	-2.4%
Certificated Pupil Support Salaries		1200	534,578.68	481,838.10	1,016,416.78	516,599.37	515,913.33	1,032,512.70	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	570,024.76	115,021.30	685,046.06	554,515.28	122,136.10	676,651.38	-1.2%
Other Certificated Salaries		1900	168,174.00	0.00	168,174.00	160,209.00	0.00	160,209.00	-4.7%
TOTAL, CERTIFICATED SALARIES			8,163,189.56	1,858,278.16	10,021,467.72	7,890,174.04	1,936,006.44	9,826,180.48	-1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	206,666.27	574,187.35	780,853.62	334,937.15	474,550.02	809,487.17	3.7%
Classified Support Salaries		2200	724,323.17	427,695.68	1,152,018.85	924,011.36	258,504.85	1,182,516.21	2.6%
Classified Supervisors' and Administrators' Salaries		2300	212,074.53	80,913.00	292,987.53	199,329.12	77,103.00	276,432.12	-5.7%
Clerical, Technical and Office Salaries		2400	444,550.28	131,470.19	576,020.47	533,174.60	5,394.58	538,569.18	-6.5%
Other Classified Salaries		2900	128,709.46	82,628.49	211,337.95	155,606.33	49,672.00	205,278.33	-2.9%
TOTAL, CLASSIFIED SALARIES			1,716,323.71	1,296,894.71	3,013,218.42	2,147,058.56	865,224.45	3,012,283.01	0.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,265,704.27	1,333,682.02	2,599,386.29	1,239,636.47	1,357,740.94	2,597,377.41	-0.1%
PERS		3201-3202	347,443.65	261,972.61	609,416.26	461,226.40	208,714.60	669,941.00	9.9%
OASDI/Medicare/Alternative		3301-3302	254,601.80	139,861.19	394,462.99	281,369.06	112,078.00	393,447.06	-0.3%
Health and Welfare Benefits		3401-3402	1,219,849.78	272,014.75	1,491,864.53	1,302,857.46	243,394.16	1,546,251.62	3.6%
Unemployment Insurance		3501-3502	4,738.78	1,531.44	6,270.22	4,861.91	1,353.27	6,215.18	-0.9%
Workers' Compensation		3601-3602	183,038.39	58,555.09	241,593.48	183,326.59	51,329.50	234,656.09	-2.9%
OPEB, Allocated		3701-3702	79,272.94	23,581.49	102,854.43	60,998.05	16,925.74	77,923.79	-24.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,354,649.61	2,091,198.59	5,445,848.20	3,534,275.94	1,991,536.21	5,525,812.15	1.5%
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	43,785.62	92,172.57	135,958.19	70,000.00	141,696.87	211,696.87	55.7%
Materials and Supplies		4300	343,428.34	281,022.47	624,450.81	508,531.21	1,123,582.91	1,632,114.12	161.4%
Noncapitalized Equipment		4400	57,589.54	101,268.79	158,858.33	87,128.04	332,361.43	419,489.47	164.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			444,803.50	474,463.83	919,267.33	665,659.25	1,597,641.21	2,263,300.46	146.2%
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	61,482.37	91,862.61	153,344.98	64,813.25	244,099.44	308,912.69	101.4%
Dues and Memberships		5300	16,336.16	12,412.01	28,748.17	16,184.00	5,350.00	21,534.00	-25.1%
Insurance		5400 - 5450	132,578.92	0.00	132,578.92	174,537.32	0.00	174,537.32	31.6%
Operations and Housekeeping Services		5500	444,754.38	12,705.00	457,459.38	435,500.00	12,100.00	447,600.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,688.97	75,758.73	197,447.70	109,697.50	78,421.61	188,119.11	-4.7%
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	375,230.26	248,973.54	624,203.80	394,222.25	352,966.90	747,189.15	19.7%
Communications		5900	45,843.50	0.00	45,843.50	44,550.00	0.00	44,550.00	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,197,914.56	441,711.89	1,639,626.45	1,239,504.32	692,937.95	1,932,442.27	17.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	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	14,250.00	14,250.00	0.00	110,000.00	110,000.00	671.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	34,429.84	22,084.27	56,514.11	10,884.00	386,660.85	397,544.85	603.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,429.84	36,334.27	70,764.11	10,884.00	496,660.85	507,544.85	617.2%
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	98,150.00	0.00	98,150.00	98,463.00	0.00	98,463.00	0.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			98,150.00	0.00	98,150.00	98,463.00	0.00	98,463.00	0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(144,645.70)	144,645.70	0.00	(282,499.77)	282,499.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(57,433.00)	0.00	(57,433.00)	(80,514.00)	0.00	(80,514.00)	40.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(202,078.70)	144,645.70	(57,433.00)	(363,013.77)	282,499.77	(80,514.00)	40.2%
TOTAL, EXPENDITURES			14,807,382.08	6,343,527.15	21,150,909.23	15,223,005.34	7,862,506.88	23,085,512.22	9.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 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	164,948.55	424,948.55	260,000.00	155,000.00	415,000.00	-2.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	164,948.55	424,948.55	260,000.00	155,000.00	415,000.00	-2.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,432,746.38)	1,432,746.38	0.00	(1,631,910.60)	1,631,910.60	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			(1,432,746.38)	1,432,746.38	0.00	(1,631,910.60)	1,631,910.60	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,692,746.38)	1,267,797.83	(424,948.55)	(1,891,910.60)	1,476,910.60	(415,000.00)	-2.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	17,318,400.27	0.00	17,318,400.27	17,372,142.00	0.00	17,372,142.00	0.3%
2) Federal Revenue		8100-8299	0.00	1,777,688.97	1,777,688.97	75,000.00	3,995,295.47	4,070,295.47	129.0%
3) Other State Revenue		8300-8599	368,652.46	1,648,084.04	2,016,736.50	326,064.00	2,251,440.06	2,577,504.06	27.8%
4) Other Local Revenue		8600-8799	114,729.79	774,665.93	889,395.72	58,300.00	852,827.73	911,127.73	2.4%
5) TOTAL, REVENUES			17,801,782.52	4,200,438.94	22,002,221.46	17,831,506.00	7,099,563.26	24,931,069.26	13.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,475,661.48	3,683,193.26	13,158,854.74	9,550,826.67	4,823,135.38	14,373,962.05	9.2%
2) Instruction - Related Services	2000-2999		1,328,482.15	699,551.46	2,028,033.61	1,543,093.33	461,201.81	2,004,295.14	-1.2%
3) Pupil Services	3000-3999		1,305,494.87	936,613.18	2,242,108.05	1,425,475.72	1,220,789.86	2,646,265.58	18.0%
4) Ancillary Services	4000-4999		274,157.42	14,216.00	288,373.42	306,237.77	9,454.00	315,691.77	9.5%
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		1,301,295.59	275,086.42	1,576,382.01	1,248,922.71	321,741.98	1,570,664.69	-0.4%
8) Plant Services	8000-8999		1,024,140.57	734,866.83	1,759,007.40	1,049,986.14	1,026,183.85	2,076,169.99	18.0%
9) Other Outgo	9000-9999	Except 7600-7699	98,150.00	0.00	98,150.00	98,463.00	0.00	98,463.00	0.3%
10) TOTAL, EXPENDITURES			14,807,382.08	6,343,527.15	21,150,909.23	15,223,005.34	7,862,506.88	23,085,512.22	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,994,400.44	(2,143,088.21)	851,312.23	2,608,500.66	(762,943.62)	1,845,557.04	116.8%
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	164,948.55	424,948.55	260,000.00	155,000.00	415,000.00	-2.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,432,746.38)	1,432,746.38	0.00	(1,631,910.60)	1,631,910.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,692,746.38)	1,267,797.83	(424,948.55)	(1,891,910.60)	1,476,910.60	(415,000.00)	-2.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals Unrestricted (A)	2019-20 Unaudited Actuals Restricted (B)	2019-20 Unaudited Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,301,654.06	(875,290.38)	426,363.68	716,590.06	713,966.98	1,430,557.04	235.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,333,946.83	161,323.40	5,495,270.23	6,635,600.89	(713,966.98)	5,921,633.91	7.8%
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)			5,333,946.83	161,323.40	5,495,270.23	6,635,600.89	(713,966.98)	5,921,633.91	7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,333,946.83	161,323.40	5,495,270.23	6,635,600.89	(713,966.98)	5,921,633.91	7.8%
2) Ending Balance, June 30 (E + F1e)			6,635,600.89	(713,966.98)	5,921,633.91	7,352,190.95	0.00	7,352,190.95	24.2%
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	304,292.18	0.00	304,292.18	243,433.76	0.00	243,433.76	-20.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	241,899.72	241,899.72	0.00	0.00	0.00	-100.0%
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	6,306,308.71	0.00	6,306,308.71	7,083,757.19	0.00	7,083,757.19	12.3%
Unassigned/Unappropriated Amount		9790	0.00	(955,866.70)	(955,866.70)	0.00	0.00	0.00	-100.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	75,205.11	0.00
6300	Lottery: Instructional Materials	50,112.27	0.00
7388	SB 117 COVID-19 LEA Response Funds	13,407.05	0.00
7510	Low-Performing Students Block Grant	27,972.00	0.00
9010	Other Restricted Local	75,203.29	0.00
Total, Restricted Balance		241,899.72	0.00

Description	2019-20 Unaudited Actuals			2020-21 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)	1,519.21	1,519.21	1,519.21	1,519.21	1,519.21	1,519.21
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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,519.21	1,519.21	1,519.21	1,519.21	1,519.21	1,519.21
5. District Funded County Program ADA						
a. County Community Schools	1.49	1.49	1.49	1.49	1.49	1.49
b. Special Education-Special Day Class	6.74	6.74	6.74	6.74	6.74	6.74
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.62	0.62	0.62	0.62	0.62	0.62
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)	8.85	8.85	8.85	8.85	8.85	8.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,528.06	1,528.06	1,528.06	1,528.06	1,528.06	1,528.06
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF Calculator Universal Assumptions					
Holtville Unified (63149) - 19/20 Unaudit					8/4/2020
Summary of Funding					
	2019-20	2020-21	2021-22	2022-23	
Target Components:					
COLA & Augmentation	*3.26%*	*0.00%*	*0.00%*	*0.00%*	
Base Grant Proration Factor	*-*	*0.00%*	*0.00%*	*0.00%*	
Add-on, ERT & MSA Proration Factor	*-*	*0.00%*	*0.00%*	*0.00%*	
Base Grant	12,754,684	12,754,684	12,754,684	12,754,684	
Grade Span Adjustment	482,749	482,749	482,749	482,749	
Supplemental Grant	2,105,017	2,120,372	2,140,492	2,140,492	
Concentration Grant	1,622,248	1,660,636	1,710,937	1,710,937	
Add-ons	353,701	353,701	353,701	353,701	
Total Target	17,318,399	17,372,142	17,442,563	17,442,563	
Transition Components:					
Target	$ 17,318,399	$ 17,372,142	$ 17,442,563	$ 17,442,563	
Funded Based on Target Formula *(PY P-2)*	TRUE	TRUE	TRUE	TRUE	
Floor	16,624,378	16,624,378	16,624,378	16,624,378	
Remaining Need after Gap (informational only)	-	-	-	-	
Gap %	*100%*	*100%*	*100%*	*100%*	
Current Year Gap Funding	-	-	-	-	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	**$ 17,318,399**	**$ 17,372,142**	**$ 17,442,563**	**$ 17,442,563**	
Components of LCFF By Object Code					
	2019-20	2020-21	2021-22	2022-23	
8011 - State Aid	$ 12,881,807	$ 13,105,753	$ 13,176,174	$ 13,176,174	
8011 - Fair Share					
8311 & 8590 - Categoricals	-	-	-	-	
EPA (for LCFF Calculation purposes)	1,292,756	1,292,756	1,292,756	1,292,756	
Local Revenue Sources:					
8021 to 8089 - Property Taxes	3,153,002	2,982,799	2,982,799	2,982,799	
8096 - In-Lieu of Property Taxes	(9,166)	(9,166)	(9,166)	(9,166)	
Property Taxes net of in-lieu	*3,143,836*	*2,973,633*	*2,973,633*	*2,973,633*	
TOTAL FUNDING	$ 17,318,399	$ 17,372,142	$ 17,442,563	$ 17,442,563	
Basic Aid Status	*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	***$ 17,318,399***	***$ 17,372,142***	***$ 17,442,563***	***$ 17,442,563***	
EPA Details					
% of Adjusted Revenue Limit - Annual	*16.08698870%*	*16.08698870%*	*16.08698870%*	*16.08698870%*	
% of Adjusted Revenue Limit - P-2	*16.08698870%*	*16.08698870%*	*16.08698870%*	*16.08698870%*	
EPA (for LCFF Calculation purposes)	*$ 1,292,756*	*$ 1,292,756*	*$ 1,292,756*	*$ 1,292,756*	
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	*1,292,756*	*1,292,756*	*1,292,756*	*1,292,756*	
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	*17,127*	-	-	-	
Accrual (from Assumptions)	-	-	-	-	

LCFF Calculator Universal Assumptions				
Holtville Unified (63149) - 19/20 Unaudit				8/4/2020
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	1,573	1,573	1,573	1,573
COE Enrollment	9	9	9	9
Total Enrollment	*1,582*	*1,582*	*1,582*	*1,582*
Unduplicated Pupil Count	1,272	1,272	1,272	1,272
COE Unduplicated Pupil Count	7	7	7	7
Total Unduplicated Pupil Count	*1,279*	*1,279*	*1,279*	*1,279*
Rolling %, Supplemental Grant	79.5100%	80.0900%	80.8500%	80.8500%
Rolling %, Concentration Grant	79.5100%	80.0900%	80.8500%	80.8500%
FUNDED ADA				
Adjusted Base Grant ADA	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	441.12	441.12	441.12	441.12
Grades 4-6	318.25	318.25	318.25	318.25
Grades 7-8	236.13	236.13	236.13	236.13
Grades 9-12	532.56	532.56	532.56	532.56
Total Adjusted Base Grant ADA	***1,528.06***	***1,528.06***	***1,528.06***	***1,528.06***
Necessary Small School ADA	*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	**1528.06**	**1528.06**	**1528.06**	**1528.06**
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	441.12	441.12	441.12	441.12
Grades 4-6	318.25	318.25	318.25	318.25
Grades 7-8	236.13	236.13	236.13	236.13
Grades 9-12	532.56	532.56	532.56	532.56
Total Actual ADA	**1,528.06**	**1,528.06**	**1,528.06**	**1,528.06**
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-

LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent	$ 3,727,265	$ 3,781,008	$ 3,851,429	$ 3,851,429
Current year Percentage to Increase or Improve Se	28.16%	28.56%	29.09%	29.09%

Holtville Unified (63149) - 19/20 Unaudited Actuals | 08/04/20 | v21.2

LOCAL CONTROL FUNDING FORMULA

2019-20

CALCULATE LCFF TARGET

Unduplicated as % of Enrollment	COLA & Augmentation 3.260%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage Supp 79.51%	Unduplicated Pupil Percentage Concen 79.51%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	441.12	7,702	801	1,352	1,042	4,806,968
Grades 4-6	318.25	7,818		1,243	958	3,188,647
Grades 7-8	236.13	8,050		1,280	987	2,436,068
Grades 9-12	532.56	9,329	243	1,522	1,173	6,533,014
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,528.06	12,754,684	482,749	2,105,017	1,622,248	16,964,698
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						353,701
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**17,318,399**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT						-

CALCULATE LCFF FLOOR

	12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,528.06	7,955,478
Current year Funded ADA times Other RL per ADA	52.72	1,528.06	80,559
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			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	$ 3,954.27	1,528.06	6,042,362
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**16,624,378**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2019-20	
LOCAL CONTROL FUNDING FORMULA TARGET	17,318,399	
LOCAL CONTROL FUNDING FORMULA FLOOR	16,624,378	
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	-	
Current Year Gap Funding	-	100.00%
ECONOMIC RECOVERY PAYMENT	-	
Miscellaneous Adjustments	-	
LCFF Entitlement before Minimum State Aid provision	**17,318,399**	

CALCULATE STATE AID

Transition Entitlement	17,318,399
Local Revenue (including RDA)	(3,143,836)
Gross State Aid	14,174,563

CALCULATE MINIMUM STATE AID

	12-13 Rate	19-20 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,528.06	8,036,037
2012-13 NSS Allowance (deficited)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(3,143,836)
Subtotal State Aid for Historical RL/Charter General BG			4,892,201
Categorical funding from 2012-13			2,545,979
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee Before Proration Factor			7,438,180
Proration Factor			
Minimum State Aid Guarantee			7,438,180

CHARTER SCHOOL MINIMUM STATE AID OFFSET

Local Control Funding Formula Target Base (2019-20 forward)	-
Minimum State Aid plus Property Taxes including RDA	-
Offset	-
Minimum State Aid Prior to Offset	-
Total Minimim State Aid with Offset	-
TOTAL STATE AID	14,174,563
Additional State Aid (Additional SA)	**-**

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			17,318,399
CHANGE OVER PRIOR YEAR	4.50%	745,241	
LCFF Entitlement PER ADA			11,334
PER ADA CHANGE OVER PRIOR YEAR	4.12%	449	
BASIC AID STATUS (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

	Increase		2019-20
State Aid	4.05%	551,374	14,174,563
Property Taxes net of in-lieu	6.57%	193,867	3,143,836
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	4.50%	745,241	17,318,399

2020-21

CALCULATE LCFF TARGET

Unduplicated as % of Enrollment	COLA & Augmentation 0.000%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage Supp 80.09%	Unduplicated Pupil Percentage Concen 80.09%	2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	441.12	7,702	801	1,362	1,067	4,822,197
Grades 4-6	318.25	7,818		1,252	981	3,198,748
Grades 7-8	236.13	8,050		1,289	1,010	2,443,785
Grades 9-12	532.56	9,329	243	1,533	1,201	6,553,710
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,528.06	12,754,684	482,749	2,120,372	1,660,636	17,018,441
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						353,701
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**17,372,142**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT						-

CALCULATE LCFF FLOOR

	12-13 Rate	20-21 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,528.06	7,955,478
Current year Funded ADA times Other RL per ADA	52.72	1,528.06	80,559
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			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	$ 3,954.27	1,528.06	6,042,362
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**16,624,378**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET	17,372,142	
LOCAL CONTROL FUNDING FORMULA FLOOR	16,624,378	
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	-	
Current Year Gap Funding	-	100.00%
ECONOMIC RECOVERY PAYMENT	-	
Miscellaneous Adjustments	-	
LCFF Entitlement before Minimum State Aid provision	**17,372,142**	

CALCULATE STATE AID

Transition Entitlement	17,372,142
Local Revenue (including RDA)	(2,973,633)
Gross State Aid	14,398,509

CALCULATE MINIMUM STATE AID

	12-13 Rate	20-21 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,528.06	8,036,037
2012-13 NSS Allowance (deficited)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(2,973,633)
Subtotal State Aid for Historical RL/Charter General BG			5,062,404
Categorical funding from 2012-13			2,545,979
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee Before Proration Factor			7,608,383
Proration Factor			0.00%
Minimum State Aid Guarantee			7,608,383

CHARTER SCHOOL MINIMUM STATE AID OFFSET

Local Control Funding Formula Target Base (2019-20 forward)	-
Minimum State Aid plus Property Taxes including RDA	-
Offset	-
Minimum State Aid Prior to Offset	-
Total Minimim State Aid with Offset	-
TOTAL STATE AID	14,398,509
Additional State Aid (Additional SA)	**-**

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			17,372,142
CHANGE OVER PRIOR YEAR	0.31%	53,743	
LCFF Entitlement PER ADA			11,369
PER ADA CHANGE OVER PRIOR YEAR	0.31%	35	
BASIC AID STATUS (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

	Increase		2020-21
State Aid	1.58%	223,946	14,398,509
Property Taxes net of in-lieu	-5.41%	(170,204)	2,973,633
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	0.31%	53,742	17,372,142

2021-22

CALCULATE LCFF TARGET

Unduplicated as % of Enrollment	COLA & Augmentation 0.000%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage Supp 80.85%	Unduplicated Pupil Percentage Concen 80.85%	2021-22
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	441.12	7,702	801	1,375	1,099	4,842,151
Grades 4-6	318.25	7,818		1,264	1,010	3,211,985
Grades 7-8	236.13	8,050		1,302	1,040	2,453,898
Grades 9-12	532.56	9,329	243	1,548	1,237	6,580,830
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,528.06	12,754,684	482,749	2,140,492	1,710,937	17,088,862
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						353,701
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**17,442,563**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT						-

CALCULATE LCFF FLOOR

	12-13 Rate	21-22 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,528.06	7,955,478
Current year Funded ADA times Other RL per ADA	52.72	1,528.06	80,559
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			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	$ 3,954.27	1,528.06	6,042,362
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**16,624,378**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2021-22	
LOCAL CONTROL FUNDING FORMULA TARGET	17,442,563	
LOCAL CONTROL FUNDING FORMULA FLOOR	16,624,378	
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	-	
Current Year Gap Funding	-	100.00%
ECONOMIC RECOVERY PAYMENT	-	
Miscellaneous Adjustments	-	
LCFF Entitlement before Minimum State Aid provision	**17,442,563**	

CALCULATE STATE AID

Transition Entitlement	17,442,563
Local Revenue (including RDA)	(2,973,633)
Gross State Aid	14,468,930

CALCULATE MINIMUM STATE AID

	12-13 Rate	21-22 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,528.06	8,036,037
2012-13 NSS Allowance (deficited)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(2,973,633)
Subtotal State Aid for Historical RL/Charter General BG			5,062,404
Categorical funding from 2012-13			2,545,979
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee Before Proration Factor			7,608,383
Proration Factor			0.00%
Minimum State Aid Guarantee			7,608,383

CHARTER SCHOOL MINIMUM STATE AID OFFSET

Local Control Funding Formula Target Base (2019-20 forward)	-
Minimum State Aid plus Property Taxes including RDA	-
Offset	-
Minimum State Aid Prior to Offset	-
Total Minimim State Aid with Offset	-
TOTAL STATE AID	14,468,930
Additional State Aid (Additional SA)	**-**

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			17,442,563
CHANGE OVER PRIOR YEAR	0.41%	70,421	
LCFF Entitlement PER ADA			11,415
PER ADA CHANGE OVER PRIOR YEAR	0.40%	46	
BASIC AID STATUS (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

	Increase		2021-22
State Aid	0.49%	70,421	14,468,930
Property Taxes net of in-lieu	0.00%	-	2,973,633
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	0.41%	70,421	17,442,563

2022-23

CALCULATE LCFF TARGET

Unduplicated as % of Enrollment	COLA & Augmentation 0.000%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage Supp 80.85%	Unduplicated Pupil Percentage Concen 80.85%	2022-23
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	441.12	7,702	801	1,375	1,099	4,842,151
Grades 4-6	318.25	7,818		1,264	1,010	3,211,985
Grades 7-8	236.13	8,050		1,302	1,040	2,453,898
Grades 9-12	532.56	9,329	243	1,548	1,237	6,580,830
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,528.06	12,754,684	482,749	2,140,492	1,710,937	17,088,862
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						353,701
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**17,442,563**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT						-

CALCULATE LCFF FLOOR

	12-13 Rate	22-23 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,528.06	7,955,478
Current year Funded ADA times Other RL per ADA	52.72	1,528.06	80,559
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			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	$ 3,954.27	1,528.06	6,042,362
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**16,624,378**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2022-23	
LOCAL CONTROL FUNDING FORMULA TARGET	17,442,563	
LOCAL CONTROL FUNDING FORMULA FLOOR	16,624,378	
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	-	
Current Year Gap Funding	-	100.00%
ECONOMIC RECOVERY PAYMENT	-	
Miscellaneous Adjustments	-	
LCFF Entitlement before Minimum State Aid provision	**17,442,563**	

CALCULATE STATE AID

Transition Entitlement	17,442,563
Local Revenue (including RDA)	(2,973,633)
Gross State Aid	14,468,930

CALCULATE MINIMUM STATE AID

	12-13 Rate	22-23 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,528.06	8,036,037
2012-13 NSS Allowance (deficited)			-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(2,973,633)
Subtotal State Aid for Historical RL/Charter General BG			5,062,404
Categorical funding from 2012-13			2,545,979
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee Before Proration Factor			7,608,383
Proration Factor			0.00%
Minimum State Aid Guarantee			7,608,383

CHARTER SCHOOL MINIMUM STATE AID OFFSET

Local Control Funding Formula Target Base (2019-20 forward)	-
Minimum State Aid plus Property Taxes including RDA	-
Offset	-
Minimum State Aid Prior to Offset	-
Total Minimim State Aid with Offset	-
TOTAL STATE AID	14,468,930
Additional State Aid (Additional SA)	**-**

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			17,442,563
CHANGE OVER PRIOR YEAR	0.00%	-	
LCFF Entitlement PER ADA			11,415
PER ADA CHANGE OVER PRIOR YEAR	0.00%	-	
BASIC AID STATUS (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

	Increase		2022-23
State Aid	0.00%	-	14,468,930
Property Taxes net of in-lieu	0.00%	-	2,973,633
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	0.00%	-	17,442,563

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	10,021,467.72	301	252,318.38	303	9,769,149.34	305	266,701.12		307	9,502,448.22	309
2000 - Classified Salaries	3,013,218.42	311	123,208.98	313	2,890,009.44	315	415,302.92		317	2,474,706.52	319
3000 - Employee Benefits	5,445,848.20	321	224,446.63	323	5,221,401.57	325	224,779.79		327	4,996,621.78	329
4000 - Books, Supplies Equip Replace. (6500)	919,267.33	331	23,224.83	333	896,042.50	335	197,456.61		337	698,585.89	339
5000 - Services. . . & 7300 - Indirect Costs	1,582,193.45	341	51,484.72	343	1,530,708.73	345	119,249.41		347	1,411,459.32	349
				TOTAL	20,307,311.58	365			TOTAL	19,083,821.73	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	7,924,672.46	375
2. Salaries of Instructional Aides Per EC 41011	2100	710,968.61	380
3. STRS	3101 & 3102	2,046,099.11	382
4. PERS	3201 & 3202	209,843.23	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	200,409.14	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	838,463.29	385
7. Unemployment Insurance	3501 & 3502	4,192.33	390
8. Workers' Compensation Insurance	3601 & 3602	162,035.52	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)		12,096,683.69	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		263,020.15	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		157,778.54	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		11,675,885.00	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		61.18%	
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)	61.18%
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)	19,083,821.73
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

2019-2020 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

GRANTS (Def Rev)

	Program Name	Title I, Low Income	Migrant Ed (Regular)	Migrant Ed (Work Study)	Migrant Ed (Spch/Debate)	Migrant Ed (PAC)	Migrant Ed (Health)	Migrant Ed (School Read)	Migrant Ed (Summer 2019)	Migrant Ed (Summer 2020)	CRF Learning Loss Mitig Fd	Special Ed IDEA	Special Ed IDEA: Preschool	Carl Perkins Vocational Ed
	Federal Catalog Number	84.01	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.011	21.019	84.027	84.027A	84.048
	Resource Code	3010	3060	3060	3060	3060	3060	3060	3061	3061	3220	3310	3320	3550
	Revenue Object	8290	8285	8285	8285	8285	8285	8285	8285	8285	8290	8181	8182	8290
	Local Description	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	CDE Web	ICSELPA	ICSELPA	IVROP Award
	AWARD													
1	Prior Year Carryover	75,221.98	-	-	-	-	-	-	-	-	-	-	-	-
2a	Current Year Award	782,681.00	170,889.00	22,061.00	10,056.00	4,259.00	55,914.00	11,259.00	23,349.00	115,490.00	-	225,323.50	3,104.60	20,397.00
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	592.95	(592.95)	-	-	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	782,681.00	170,889.00	22,061.00	10,056.00	4,259.00	55,914.00	11,259.00	23,941.95	114,897.05	-	225,323.50	3,104.60	20,397.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	857,902.98	170,889.00	22,061.00	10,056.00	4,259.00	55,914.00	11,259.00	23,941.95	114,897.05	-	225,323.50	3,104.60	20,397.00
	REVENUES													
5	Revenue Deferred from Prior Year	71,083.75	-	-	-	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	704,364.00	131,858.69	21,870.01	10,029.03	4,258.07	38,015.48	9,293.64	23,941.95	20,205.98	-	0.16	3,104.60	18,764.52
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	775,447.75	131,858.69	21,870.01	10,029.03	4,258.07	38,015.48	9,293.64	23,941.95	20,205.98	-	0.16	3,104.60	18,764.52
	EXPENDITURES													
9	Donor-Authorized Expenditures	826,695.97	168,751.27	21,870.01	10,029.03	4,258.07	50,384.77	11,238.12	23,941.95	108,484.28	311,306.70	225,323.50	3,104.60	18,952.19
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	52,752.41	-	-
11	Total Expenditures (sum line 9 & 10)	826,695.97	168,751.27	21,870.01	10,029.03	4,258.07	50,384.77	11,238.12	23,941.95	108,484.28	311,306.70	278,075.91	3,104.60	18,952.19
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(51,248.22)	(36,892.58)	-	-	-	(12,369.29)	(1,944.48)	-	(88,278.30)	(311,306.70)	(225,323.34)	-	(187.67)
a)	Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	51,248.22	36,892.58	-	-	-	12,369.29	1,944.48	-	88,278.30	-	225,323.34	-	187.67
14	Unused Grant Award Calculation (line 4 minus line 9)	31,207.01	2,137.73	190.99	26.97	0.93	5,529.23	20.88	-	6,412.77	(311,306.70)	-	-	1,444.81
15	If Carryover is allowed enter line 14 amt here	31,207.01	-	-	-	-	-	-	-	-	(311,306.70)	-	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	826,695.97	168,751.27	21,870.01	10,029.03	4,258.07	50,384.77	11,238.12	23,941.95	108,484.28	-	225,323.50	3,104.60	18,952.19

2019-2020 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

Title IIA, Staff Development	Title V, Rural & Low Income	Title IV, Student Support	Title III, LEP	USDA Comm Facilities (Dist)	ASES (Finley)	ASES (Finley) - Summer Read	ASES (HMS)	ASES (HMS) - Summer Read	Career Tech Ed Incentive Grant	Strong Wrkforce (District)	Strong Wrkforce (HMS)	Ad Voc Ed Incentive Grnt	STRS On-Behalf	MS Vouchers
84.367	84.358	84.424	84.365		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4035	4126	4127	4203	5821	6010	6010	6010	6010	6387	6388	6388	7010	7690	9155
8290	8290	8290	8290	8285	8590	8590	8677	8677	8590	8677	8677	8590	8590	8699
CARS Report	CDE Web	CDE Web	CARS Report	USDA Award	CDE Web	Carryover	ICOE Award	ICOE Award	CDE Web	IVROP Award	IVROP Award	CDE Award	Auditor Calcs	Carryover
22,421.79	29,618.85	46,814.26	29,942.93	-	-	1,000.00	-	932.98	-	-	-	-	-	892.64
71,213.00	-	59,009.00	76,411.00	49,456.00	183,795.09	-	162,413.78	-	73,682.00	152,679.00	3,600.00	23,933.00	1,090,199.00	-
-	-	-	-	-	6,886.00	-	-	-	138,500.00	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,213.00	-	59,009.00	76,411.00	49,456.00	190,681.09	-	162,413.78	-	212,182.00	152,679.00	3,600.00	23,933.00	1,090,199.00	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,634.79	29,618.85	105,823.26	106,353.93	49,456.00	190,681.09	1,000.00	162,413.78	932.98	212,182.00	152,679.00	3,600.00	23,933.00	1,090,199.00	892.64
-	7,501.85	9,370.26	7,893.20	-	-	-	-	-	-	-	-	-	-	892.64
75,829.47	22,117.00	32,251.00	65,991.00	-	171,302.18	1,000.00	145,339.93	932.98	137,115.00	106,875.30	2,520.00	14,718.00	1,090,199.00	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75,829.47	29,618.85	41,621.26	73,884.20	-	171,302.18	1,000.00	145,339.93	932.98	137,115.00	106,875.30	2,520.00	14,718.00	1,090,199.00	892.64
84,432.31	23,372.46	39,489.15	105,113.64	40,716.79	181,006.99	1,000.00	144,406.95	932.98	132,471.73	-	661.72	23,933.00	1,090,199.00	261.51
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84,432.31	23,372.46	39,489.15	105,113.64	40,716.79	181,006.99	1,000.00	144,406.95	932.98	132,471.73	-	661.72	23,933.00	1,090,199.00	261.51
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(8,602.84)	6,246.39	2,132.11	(31,229.44)	(40,716.79)	(9,704.81)	-	932.98	-	4,643.27	106,875.30	1,858.28	(9,215.00)	-	631.13
-	6,246.39	2,132.11	-	-	-	-	932.98	-	4,643.27	106,875.30	1,858.28	-	-	631.13
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,602.84	-	-	31,229.44	40,716.79	9,704.81	-	-	-	-	-	-	9,215.00	-	-
9,202.48	6,246.39	66,334.11	1,240.29	8,739.21	9,674.10	-	18,006.83	-	79,710.27	152,679.00	2,938.28	-	-	631.13
9,202.48	6,246.39	66,334.11	1,240.29	8,739.21	9,674.10	-	18,006.83	-	79,710.27	152,679.00	2,938.28	-	-	631.13
84,432.31	23,372.46	39,489.15	105,113.64	40,716.79	181,006.99	1,000.00	144,406.95	932.98	132,471.73	-	661.72	23,933.00	1,090,199.00	261.51

2019-2020 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

ENTITLEMENT (REB)

	Program Name	ESSER Fund	GEER Fund	Medi-Cal LEA Billing	Restr Lotto (Instruct Mater)	Sp Ed - State AB602	Sp Ed - State Mental Hlth	SB117 COVID Response	State Learn Loss Mitig Fds	Low Perf Student Block	Water Board Drinking Water Grant	Ongoing & Routine Maint	Baseball Donation (Dept 2497)	Softball Donation (Dept 2497)
	Federal Catalog Number	84.425D	84.425C	93.778	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	3210	3215	5640	6300	6500	6512	7388	7420	7510	7810	8150	9010-1310	9010-1330
	Revenue Object	8290	8290	8290	8560	8792	8792	8590	8590	8590	8590	8980	8699	8699
	Local Description	CDE Web	CDE Web	Actual Rev/Exp	State Controller	ICSELPA	ICSELPA	CDE Award	CDE Award	CDE Award	Watr Brd Web	GF UR Contrib	Local Donations	Local Donations
	AWARD													
1	Prior Year Restricted Ending Balance	-	-	80,699.41	38,198.15	-	440.61	-	-	27,972.00	-	-	-	-
2a	Current Year Award	-	-	11,530.86	75,648.00	339,649.43	71,847.80	26,454.00	-	-	14,250.00	-	2,250.00	150.00
2b	Other Adjustments	-	-	-	31,273.52	23,120.34	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	-	11,530.86	106,921.52	362,769.77	71,847.80	26,454.00	-	-	14,250.00	-	2,250.00	150.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	-	-	92,230.27	145,119.67	362,769.77	72,288.41	26,454.00	-	27,972.00	14,250.00	-	2,250.00	150.00
	REVENUES													
5	Cash Received in Current Year	-	-	11,530.86	67,147.95	298,534.34	71,847.80	26,454.00	-	-	2,437.50	-	2,250.00	150.00
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	39,773.57	64,235.43	-	-	-	-	11,812.50	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	39,773.57	64,235.43	-	-	-	-	11,812.50	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	-	11,530.86	106,921.52	362,769.77	71,847.80	26,454.00	-	-	14,250.00	-	2,250.00	150.00
	EXPENDITURES													
10	Donor-Authorized Expenditures	644,560.00	-	17,025.16	95,007.40	362,769.77	72,288.41	13,046.95	-	-	14,250.00	-	403.00	-
11	Non Donor-Authorized Expenditures	-	-	-	-	677,032.04	-	-	-	-	-	702,961.93	-	-
12	Total Expenditures (line 10 plus line 11)	644,560.00	-	17,025.16	95,007.40	1,039,801.81	72,288.41	13,046.95	-	-	14,250.00	702,961.93	403.00	-
	RESTRICTED ENDING BALANCE													
13	Current Year (line 4 minus line 10)	(644,560.00)	-	75,205.11	50,112.27	-	-	13,407.05	-	27,972.00	-	-	1,847.00	150.00

2019-2020 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

GATE Theater (Dept 2497)	SISC Safety (Dept 3601)	IID Zero Emmissions (Dept 8527)	Finley Laptops (Dept 9107)	Finley MthShlf (Dept 9107)	Pine Ipad Acct (Dept 9107)	HMS Library Fair (Dept 9000)	Wrestling Donation (Dept 9001)	HHS Robotics Fund (Dept 9000)	HHS EcoChallnge (Dept 9001)	HHS Ag Donation (Dept 9000)	RDA Facility Funds			
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
9010-1435	9010	9010	9010-1110	9010-1505	9010-1110	9010-2420	9010-1360	9010-1545	9010-1545	9010-3801	9140			
8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8625			
Local Donations	SISC Credits	IID Grant	IID Grant	Local Grant	Local Grant	Fair Sales	Local Donations	IID Donation	Local Donation	Local Donation	RDA Pass-Thru			
-	-	-	-	-	-	-	-	-	-	305.29	13,707.94	-	-	-
2,100.00	4,663.73	50,000.00	15,000.00	2,493.49	7,270.00	984.17	6,356.00	20,000.00	2,000.00	1,125.00	151,240.61	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,100.00	4,663.73	50,000.00	15,000.00	2,493.49	7,270.00	984.17	6,356.00	20,000.00	2,000.00	1,125.00	151,240.61	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,100.00	4,663.73	50,000.00	15,000.00	2,493.49	7,270.00	984.17	6,356.00	20,000.00	2,000.00	1,430.29	164,948.55	-	-	-
2,100.00	-	50,000.00	13,500.00	2,493.49	1,140.00	984.17	3,000.00	20,000.00	2,000.00	1,125.00	151,240.61	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	4,663.73	-	1,500.00	-	6,130.00	-	3,356.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	4,663.73	-	1,500.00	-	6,130.00	-	3,356.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,100.00	4,663.73	50,000.00	15,000.00	2,493.49	7,270.00	984.17	6,356.00	20,000.00	2,000.00	1,125.00	151,240.61	-	-	-
1,267.20	4,663.73	-	15,000.00	2,493.49	-	984.17	6,356.00	7,934.28	-	392.52	164,948.55	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,267.20	4,663.73	-	15,000.00	2,493.49	-	984.17	6,356.00	7,934.28	-	392.52	164,948.55	-	-	-
832.80	-	50,000.00	-	-	7,270.00	-	-	12,065.72	2,000.00	1,037.77	-	-	-	-

2019-2020 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

CAT FORM SUMMARY

Deferred Revenue (Restricted 9650 Obj) Total	Accounts Receivable (Restricted 9200 Obj) Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
123,319.46	**647,183.99**	**1,432,746.38**	**-**	**1,432,746.38**	**(402,660.28)**	**6,508,475.70**	**-**	**3,676,574.41**

			Difference
(Fund 01, Restricted Only -Input here 8000's)	3,676,574.41	Total Revenues without accruals	-
(Fund 01, Restricted Only -Input here 1000-7000's)	6,508,475.70	Total Expenditures	-
	(2,831,901.29)	Difference	

	(2,831,901.29)	Difference
	123,319.46	Deferred Rev.
	1,432,746.38	Non Donor Authorized Expenditures
	647,183.99	Accts. Rec.
	-	Accts. Payable
	(875,290.38)	Total

	(875,290.38)	Total
(Run GL, Fund 01, Restricted Only for 7/1 object 9791, 9795, 9793)	161,323.40	Prior Year Rest. Ending Balance
	(713,966.98)	Form 01 Restricted Ending Balance

(402,660.28)	CAT Restricted Ending Balance
(713,966.98)	Form 01 Restricted Ending Balance
311,306.70	Difference (should always balance to $0)

NOTES: Negative ending balance is due to the CARES Act expenses in Resources 3210 and 3220. The difference in balance above ($311,306.70) is located in Deferred Revenue Grant Section (not captured in the Form 01 Restricted Balance line).

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2018-19 Actual**			**2019-20 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	10,539,449.42		10,539,449.42			10,985,715.53
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,522.50		1,522.50			1,528.06
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2018-19**			**Adjustments to 2019-20**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2019-20 P2 Report**			**2020-21 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	1,528.06		1,528.06	1,528.06		1,528.06
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,528.06			1,528.06
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2019-20 Actual**			**2020-21 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	29,723.28		29,723.28	29,723.00		29,723.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,428,733.91		3,428,733.91	3,428,734.00		3,428,734.00
5. Unsecured Roll Taxes (Object 8042)	354,914.76		354,914.76	354,915.00		354,915.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	30,378.57		30,378.57	30,379.00		30,379.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(860,952.00)		(860,952.00)	(860,952.00)		(860,952.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	321,444.36		321,444.36	155,000.00		155,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,304,242.88	0.00	3,304,242.88	3,137,799.00	0.00	3,137,799.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,304,242.88	0.00	3,304,242.88	3,137,799.00	0.00	3,137,799.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			262,698.59			245,171.81
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			262,698.59			245,171.81
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,174,563.00		14,174,563.00	14,398,509.00		14,398,509.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1.00		1.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	14,174,564.00	0.00	14,174,564.00	14,398,509.00	0.00	14,398,509.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	22,002,221.46		22,002,221.46	24,931,069.26		24,931,069.26
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	77,670.84		77,670.84	50,000.00		50,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2019-20 Actual**			**2020-21 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			10,539,449.42			10,985,715.53
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0037			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			10,985,715.53			11,395,482.72
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,304,242.88			3,137,799.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			183,367.20			183,367.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			7,944,171.24			8,502,855.53
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,944,171.24			8,502,855.53
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			39,849.11			23,392.59
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,344,091.99			3,161,191.59
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			7,904,322.13			8,479,462.94
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,344,091.99			
b. State Subventions (Line D8)			7,904,322.13			
c. Less: Excluded Appropriations (Line C23)			262,698.59			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			10,985,715.53			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	**2019-20 Actual**			**2020-21 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			10,985,715.53			11,395,482.72
12. Appropriations Subject to the Limit (Line D9d)			10,985,715.53			

* Please provide below an explanation for each entry in the adjustments column.

John-Paul Wells, Assistant Superintendent
Gann Contact Person

760-356-2974
Contact Phone Number

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	13,084.89	0.00	1,159,641.21	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12			73.20		73.20		
3100 Alternative Schools							
3200 Continuation Schools			0.25		0.25		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education			4.75		4.75		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			7.00		7.00		
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	85.20	0.00	85.20	0.00	0.00

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	15,364,240.13	1,007,553.41	16,371,793.54	1,294,637.68		17,666,431.22
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	158,873.46	3,441.09	162,314.55	12,835.40		175,149.95
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	718,652.67	65,380.86	784,033.53	61,999.28		846,032.81
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,503,179.63	96,350.74	1,599,530.37	126,486.59		1,726,016.96
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	544,455.23	0.00	544,455.23	43,054.06		587,509.29
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					14,250.00	14,250.00
----	Other Outgo					523,098.55	523,098.55
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	94,802.00		94,802.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(57,433.00)		(57,433.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	18,289,401.12	1,172,726.10	19,462,127.22	1,576,382.01	537,348.55	21,575,857.78

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	10,813,572.38	454,070.28	232,039.51	1,137,123.86	1,272,514.55	599,084.84	288,373.42			567,461.29	0.00	15,364,240.13
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	77,444.38	0.00	178.36	81,250.72	0.00	0.00	0.00			0.00	0.00	158,873.46
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	718,652.67	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	718,652.67
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,236,820.72	0.00	0.00	48,518.03	198,915.73	18,925.15	0.00			0.00	0.00	1,503,179.63
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	312,364.59	0.00	51,395.50	10,372.46	152,667.78	0.00	0.00	0.00	0.00	17,654.90	0.00	544,455.23
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		13,158,854.74	454,070.28	283,613.37	1,277,265.07	1,624,098.06	618,009.99	288,373.42	0.00	0.00	585,116.19	0.00	18,289,401.12

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	11,241.95	996,311.46	0.00	1,007,553.41
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	38.39	3,402.70	0.00	3,441.09
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	729.50	64,651.36	0.00	65,380.86
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,075.05	95,275.69	0.00	96,350.74
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		13,084.89	1,159,641.21	0.00	1,172,726.10

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	420,758.18
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	10,290.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	854,492.80
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	348,274.03
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,633,815.01
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	18,289,401.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,172,726.10
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	19,462,127.22
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	237,056.40
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	961,795.42
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,198,851.82
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	20,660,979.04
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.91%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			14,250.00		14,250.00
Other Outgo (Objects 1000-7999)				523,098.55	523,098.55
Total Other Costs	0.00	0.00	14,250.00	523,098.55	537,348.55

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 733,873.58
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 17,643,806.33

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.16%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	852,877.21
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	230,320.48
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	10,290.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	72,286.20
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,165,773.89
9.	Carry-Forward Adjustment (Part IV, Line F)	(93,688.66)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,072,085.23
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	13,142,440.75
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,028,033.61
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,227,447.62
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	279,323.42
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	420,758.18
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,615.59
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	108,672.13
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,665,362.93
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	237,056.40
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	542,895.24
18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	20,653,605.87
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	5.64%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	5.19%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	1,165,773.89
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	47,910.70
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.33%) times Part III, Line B19); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.33%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.33%) times Part III, Line B19); zero if positive	(93,688.66)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(93,688.66)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.19%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-46,844.33) is applied to the current year calculation and the remainder ($-46,844.33) is deferred to one or more future years:	5.42%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-31,229.55) is applied to the current year calculation and the remainder ($-62,459.11) is deferred to one or more future years:	5.49%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(93,688.66)

Approved indirect cost rate: 6.33%
Highest rate used in any program: 6.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	777,491.87	49,204.10	6.33%
01	3060	250,765.89	15,765.38	6.29%
01	3061	125,098.38	7,327.85	5.86%
01	3210	628,905.40	15,654.60	2.49%
01	4035	79,405.92	5,026.39	6.33%
01	4126	21,981.06	1,391.40	6.33%
01	4127	37,138.30	2,350.85	6.33%
01	4203	103,052.59	2,061.05	2.00%
01	6010	311,775.95	15,570.97	4.99%
01	6387	120,532.06	7,629.67	6.33%
01	6500	1,019,413.54	20,388.27	2.00%
01	6512	70,789.94	1,498.47	2.12%
01	7388	12,270.25	776.70	6.33%
11	6391	174,551.40	9,148.00	5.24%
13	5310	961,795.42	48,285.00	5.02%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		38,198.15	38,198.15
2. State Lottery Revenue	8560	242,751.46		106,921.52	349,672.98
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		242,751.46	0.00	145,119.67	387,871.13
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	186,993.88			186,993.88
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	55,757.58			55,757.58
4. Books and Supplies	4000-4999	0.00		91,188.40	91,188.40
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			3,819.00	3,819.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		242,751.46	0.00	95,007.40	337,758.86
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	50,112.27	50,112.27

D. COMMENTS:

This amount represents technology-based online licenses for virtual classroom software access for independent study students. As per CDE, "technology-based materials" are defined as "those basic or supplemental instructinoal materials that aree by pupils and teachers as learning resourcesand that require the availability of electronic equipment in order to be used as a learning source". CDE further states that "technology-based materials include, but are not limited to, software progra".

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2019-20 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	21,575,857.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,791,802.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	70,764.11
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	424,948.55
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	175,536.65
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				671,249.31
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,112,806.09

Section II - Expenditures Per ADA		**2019-20 Annual ADA/ Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,528.06
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,853.47

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	18,523,616.87	12,181.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	18,523,616.87	12,181.30
B. Required effort (Line A.2 times 90%)	16,671,255.18	10,963.17
C. Current year expenditures (Line I.E and Line II.B)	18,112,806.09	11,853.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									151
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	866,959.49		866,959.49
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	215,065.81		215,065.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	419,269.33		419,269.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,885.00		1,885.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,503,179.63	0.00	1,503,179.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,886.74		21,886.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	96,350.73								96,350.73
	Total Indirect Costs and PCR Allocations	96,350.73	0.00	0.00	0.00	0.00	0.00	21,886.74	0.00	118,237.47
	TOTAL COSTS	96,350.73	0.00	0.00	0.00	0.00	0.00	1,525,066.37	0.00	1,621,417.10
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	48,683.96		48,683.96
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	179,269.29		179,269.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	63,883.16		63,883.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	291,836.41	0.00	291,836.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	291,836.41	0.00	291,836.41
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									52,752.41
	TOTAL COSTS									239,084.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	818,275.53		818,275.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	35,796.52		35,796.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	355,386.17		355,386.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,885.00		1,885.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,211,343.22	0.00	1,211,343.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,886.74		21,886.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	96,350.73								96,350.73
	Total Indirect Costs and PCR Allocations	96,350.73	0.00	0.00	0.00	0.00	0.00	21,886.74	0.00	118,237.47
	TOTAL BEFORE OBJECT 8980	96,350.73	0.00	0.00	0.00	0.00	0.00	1,233,229.96	0.00	1,329,580.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									52,752.41
	TOTAL COSTS									1,382,333.10
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	35,796.52		35,796.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	10,639.22		10,639.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	46,435.74	0.00	46,435.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	46,435.74	0.00	46,435.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									52,752.41
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									677,032.04
	TOTAL COSTS									776,220.19

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,030,858.54	512,258.20
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	1,030,858.54	512,258.20

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	151.00
2. Enter any adjustments not included in Line C1 (explain below)	0.00
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	151.00

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A Actual Expenditures (LE-CY Worksheet) FY 2019-20	Column B Actual Expenditures Comparison Year FY 2017-18	Column C Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,621,417.10		
b. Less: Expenditures paid from federal sources	239,084.00		
c. Expenditures paid from state and local sources	1,382,333.10	1,221,164.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,221,164.85	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,382,333.10	1,221,164.85	161,168.25

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2019-20	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,621,417.10		
b. Less: Expenditures paid from federal sources	239,084.00		
c. Expenditures paid from state and local sources	1,382,333.10	1,221,164.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,221,164.85	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,382,333.10	1,221,164.85	
d. Special education unduplicated pupil count	151	143	
e. Per capita state and local expenditures (A2c/A2d)	9,154.52	8,539.61	614.91

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	776,220.19	736,951.37	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		736,951.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	776,220.19	736,951.37	39,268.82

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2019-20	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	776,220.19	736,951.37	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		736,951.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	776,220.19	736,951.37	
b. Special education unduplicated pupil count	151	143	
c. Per capita local expenditures (B2a/B2b)	5,140.53	5,153.51	(12.98)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

John Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								151
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	863,001.48		863,001.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	202,928.31		202,928.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	420,984.74		420,984.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	295.16		295.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,585.00		4,585.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,491,794.69	0.00	1,491,794.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	81,452.40		81,452.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	81,452.40	0.00	81,452.40
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,573,247.09	0.00	1,573,247.09
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	816,550.46		816,550.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	351,020.77		351,020.77
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	295.16		295.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,585.00		4,585.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,184,451.39	0.00	1,184,451.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	68,359.40		68,359.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	68,359.40	0.00	68,359.40
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,252,810.79	0.00	1,252,810.79
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								97,861.30
	TOTAL COSTS								1,350,672.09

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,990.94		3,990.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	15,990.94	0.00	15,990.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	15,990.94	0.00	15,990.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								97,861.30
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								750,879.55
	TOTAL COSTS								864,731.79

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									151
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	866,959.49		866,959.49
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	215,065.81		215,065.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	419,269.33		419,269.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,885.00		1,885.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,503,179.63	0.00	1,503,179.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,886.74		21,886.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	96,350.73								96,350.73
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,886.74	0.00	21,886.74
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,525,066.37	0.00	1,525,066.37
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	48,683.96		48,683.96
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	179,269.29		179,269.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	63,883.16		63,883.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	291,836.41	0.00	291,836.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	291,836.41	0.00	291,836.41
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									52,752.41
	TOTAL COSTS									239,084.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	818,275.53		818,275.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	35,796.52		35,796.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	355,386.17		355,386.17
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,885.00		1,885.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,211,343.22	0.00	1,211,343.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,886.74		21,886.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	96,350.73								96,350.73
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,886.74	0.00	21,886.74
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,233,229.96	0.00	1,233,229.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									52,752.41
	TOTAL COSTS									1,285,982.37
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	35,796.52		35,796.52
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	10,639.22		10,639.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	46,435.74	0.00	46,435.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	46,435.74	0.00	46,435.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									52,752.41
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									677,032.04
	TOTAL COSTS									776,220.19

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A Budgeted Amounts (LB-B Worksheet) FY 2020-21	Column B Actual Expenditures Comparison Year FY 2019-20	Column C Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,573,247.09		
b. Less: Expenditures paid from federal sources	222,575.00		
c. Expenditures paid from state and local sources	1,350,672.09	1,382,333.10	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,382,333.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,350,672.09	1,382,333.10	(31,661.01)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,573,247.09		
b. Less: Expenditures paid from federal sources	222,575.00		
c. Expenditures paid from state and local sources	1,350,672.09	1,382,333.10	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,382,333.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,350,672.09	1,382,333.10	
d. Special education unduplicated pupil count	151	151	
e. Per capita state and local expenditures (A2c/A2d)	8,944.85	9,154.52	(209.67)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	864,731.79	776,220.19	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		776,220.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	864,731.79	776,220.19	88,511.60

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2020-21	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	864,731.79	736,951.37	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		736,951.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	864,731.79	736,951.37	
b. Special education unduplicated pupil count	151	143	
c. Per capita local expenditures (B2a/B2b)	5,726.70	5,153.51	573.19

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
Email Address

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	153,012.00		153,012.00	0.00	0.00	153,012.00
Work in Progress	2,441,243.00		2,441,243.00	1,195,417.00	2,358,967.00	1,277,693.00
Total capital assets not being depreciated	2,594,255.00	0.00	2,594,255.00	1,195,417.00	2,358,967.00	1,430,705.00
Capital assets being depreciated:						
Land Improvements	2,796,524.00		2,796,524.00	0.00	0.00	2,796,524.00
Buildings	27,201,187.00		27,201,187.00	2,489,373.00	0.00	29,690,560.00
Equipment	2,103,648.00		2,103,648.00	64,059.00	0.00	2,167,707.00
Total capital assets being depreciated	32,101,359.00	0.00	32,101,359.00	2,553,432.00	0.00	34,654,791.00
Accumulated Depreciation for:						
Land Improvements	(969,672.00)		(969,672.00)	(131,463.00)	0.00	(1,101,135.00)
Buildings	(10,010,406.00)		(10,010,406.00)	(696,734.00)	0.00	(10,707,140.00)
Equipment	(1,682,877.00)		(1,682,877.00)	(54,164.00)	0.00	(1,737,041.00)
Total accumulated depreciation	(12,662,955.00)	0.00	(12,662,955.00)	(882,361.00)	0.00	(13,545,316.00)
Total capital assets being depreciated, net	19,438,404.00	0.00	19,438,404.00	1,671,071.00	0.00	21,109,475.00
Governmental activity capital assets, net	22,032,659.00	0.00	22,032,659.00	2,866,488.00	2,358,967.00	22,540,180.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Holtville Unified School District
Cashflow Statement
2020-21

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**4,454,006.68**	**4,998,230.25**	**4,017,610.65**	**5,037,937.22**	**5,084,395.20**	**4,711,206.20**	**5,735,127.20**	**5,312,159.20**	**4,038,661.20**	**2,819,618.20**	**2,679,525.20**	**1,343,563.20**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	14,398,509.00	562,443.00	562,443.00	1,295,866.00	1,295,866.00	1,295,866.00	1,295,866.00	1,295,866.00	609,057.00	233,256.00	233,256.00	233,256.00	-	8,913,041.00	5,485,468.00
Property Taxes	8020-8079	2,982,799.00	-	-	-	400,000.00	-	1,500,000.00	-	-	-	1,050,000.00	30,000.00	2,799.00	2,982,799.00	-
Miscellaneous Funds	8080-8099	(9,166.00)	-	(364.83)	(825.00)	(825.00)	(825.00)	(825.00)	(825.00)	(388.00)	(148.00)	(148.00)	(148.00)	-	(5,321.83)	(3,844.17)
Federal Revenues	8100-8299	4,070,295.47	-	161,140.00	1,500,000.00	25,000.00	25,000.00	-	150,000.00	-	150,000.00	25,000.00	5,000.00	25,000.00	2,066,140.00	2,004,155.47
Other State Revenues	8300-8599	2,577,504.06	-	-	150,000.00	-	185,000.00	140,000.00	15,000.00	-	75,000.00	95,000.00	25,000.00	1,005,000.00	1,690,000.00	887,504.06
Other Local Revenues	8600-8799	911,127.73	21,272.12	19,314.00	25,000.00	50,000.00	100,000.00	100,000.00	100,000.00	25,000.00	25,000.00	75,000.00	100,000.00	15,000.00	655,586.12	255,541.61
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		**24,931,069.26**	**583,715.12**	**742,532.17**	**2,970,041.00**	**1,770,041.00**	**1,605,041.00**	**3,035,041.00**	**1,560,041.00**	**633,669.00**	**483,108.00**	**1,478,108.00**	**393,108.00**	**1,047,799.00**	**16,302,244.29**	**8,628,824.97**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	9,826,180.48	93,392.62	820,906.83	842,953.00	867,532.00	896,699.00	858,122.00	858,484.00	891,845.00	874,610.00	845,657.00	876,560.00	900,000.00	9,626,761.45	199,419.03
Classified Salaries	2000-2999	3,012,283.01	126,712.38	228,562.79	266,806.00	255,247.00	285,172.00	247,762.00	248,473.00	290,343.00	257,260.00	245,228.00	255,260.00	200,000.00	2,906,826.17	105,456.84
Employee Benefits	3000-3999	5,525,812.15	82,062.05	357,375.38	377,723.00	343,343.00	391,359.00	380,236.00	381,052.00	390,056.00	385,358.00	377,393.00	382,327.00	1,500,000.00	5,348,284.43	177,527.72
Books and Supplies	4000-4999	2,263,300.46	162,279.92	213,145.16	200,000.00	200,000.00	200,000.00	200,000.00	50,000.00	50,000.00	65,000.00	50,000.00	100,000.00	100,000.00	1,590,425.08	672,875.38
Services	5000-5999	1,932,442.27	241,893.43	164,236.79	195,000.00	195,000.00	195,000.00	195,000.00	115,000.00	115,000.00	100,000.00	80,000.00	95,000.00	100,000.00	1,791,130.22	141,312.05
Capital Outlay	6000-6599	507,544.85	-	5,541.98	-	-	10,000.00	-	330,000.00	150,000.00	-	-	-	12,002.87	507,544.85	-
Other Outgo	7000-7499	17,949.00	4,908.00	59,725.21	-	-	-	-	-	19,923.00	19,923.00	19,923.00	19,923.00	(80,000.00)	64,325.21	(46,376.21)
Interfund Transfers Out	7600-7629	415,000.00	130,000.00	-	-	-	-	130,000.00	-	-	-	-	-	155,000.00	415,000.00	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**23,500,512.22**	**841,248.40**	**1,849,494.14**	**1,882,482.00**	**1,861,122.00**	**1,978,230.00**	**2,011,120.00**	**1,983,009.00**	**1,907,167.00**	**1,702,151.00**	**1,618,201.00**	**1,729,070.00**	**2,887,002.87**	**22,250,297.41**	**1,250,214.81**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	25,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000.00
Accounts Receivable	9200-9299	2,903,142.81	2,326,826.09	75,529.00	100,000.00	200,000.00	-	-	-	-	-	-	-	200,787.72	2,903,142.81	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	304,292.18	-	-	-	60,858.44	-	-	-	-	-	-	-	-	60,858.44	243,433.74
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**3,232,434.99**	**2,326,826.09**	**75,529.00**	**100,000.00**	**260,858.44**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**200,787.72**	**2,964,001.25**	**268,433.74**
	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	(1,641,488.30)	(1,525,069.24)	50,813.37	(167,232.43)	-	-	-	-	-	-	-	-	-	(1,641,488.30)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(123,319.46)	-	-	-	(123,319.46)	-	-	-	-	-	-	-	-	(123,319.46)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(1,764,807.76)**	**(1,525,069.24)**	**50,813.37**	**(167,232.43)**	**(123,319.46)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,764,807.76)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**1,467,627.23**	**801,756.85**	**126,342.37**	**(67,232.43)**	**137,538.98**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**200,787.72**	**1,199,193.49**	**268,433.74**
E. NET INCREASE/DECREASE B-C + D			**544,223.57**	**(980,619.60)**	**1,020,326.57**	**46,457.98**	**(373,189.00)**	**1,023,921.00**	**(422,968.00)**	**(1,273,498.00)**	**(1,219,043.00)**	**(140,093.00)**	**(1,335,962.00)**	**(1,638,416.15)**		
F. ENDING CASH (A+ E)			**4,998,230.25**	**4,017,610.65**	**5,037,937.22**	**5,084,395.20**	**4,711,206.20**	**5,735,127.20**	**5,312,159.20**	**4,038,661.20**	**2,819,618.20**	**2,679,525.20**	**1,343,563.20**	**(294,852.95)**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	5,921,633.91
Change in Fund Balance	1,430,557.04
Unaudited Fund Balance June 30th	7,352,190.95

Estimated Cash at Year-End	(294,852.95)
Estimated AR at Year-End	8,628,824.97
Estimated AP at Year-End	(1,250,214.81)
Estimated Other Assets/Stores at Year-End	243,433.74
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	7,352,190.95

Holtville Unified School District
Cashflow Statement
2021-22

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**(294,852.95)**	**795,470.00**	**1,358,986.19**	**2,547,268.05**	**4,276,737.49**	**5,405,069.15**	**6,944,632.43**	**7,218,052.37**	**6,816,289.39**	**6,870,446.89**	**7,829,210.47**	**7,591,726.34**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	14,468,930.00	723,447.00	723,447.00	1,302,204.00	1,302,204.00	1,302,204.00	1,302,204.00	1,302,204.00	1,302,204.00	1,302,204.00	1,302,204.00	1,302,204.00	-	13,166,730.00	1,302,200.00
Property Taxes	8020-8079	2,982,799.00	-	-	-	400,000.00	-	1,500,000.00	-	-	-	1,050,000.00	30,000.00	2,799.00	2,982,799.00	-
Miscellaneous Funds	8080-8099	(9,166.00)	(458.00)	(458.00)	(825.00)	(825.00)	(825.00)	(825.00)	(825.00)	(825.00)	(825.00)	(825.00)	(821.00)	(829.00)	(9,166.00)	-
Federal Revenues	8100-8299	1,609,858.00	-	161,140.00	-	40,000.00	25,000.00	1,000.00	485,000.00	1,000.00	320,000.00	30,000.00	5,000.00	100,000.00	1,168,140.00	441,718.00
Other State Revenues	8300-8599	1,880,914.00	-	-	50,000.00	-	185,000.00	140,000.00	15,000.00	-	75,000.00	95,000.00	25,000.00	122,000.00	707,000.00	1,173,914.00
Other Local Revenues	8600-8799	732,109.00	21,272.00	19,314.00	25,000.00	50,000.00	135,000.00	125,000.00	100,000.00	25,000.00	25,000.00	75,000.00	100,000.00	15,000.00	715,586.00	16,523.00
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		**21,665,444.00**	**744,261.00**	**903,443.00**	**1,376,379.00**	**1,791,379.00**	**1,646,379.00**	**3,067,379.00**	**1,901,379.00**	**1,327,379.00**	**1,721,379.00**	**2,551,379.00**	**1,461,383.00**	**238,970.00**	**18,731,089.00**	**2,934,355.00**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	9,973,573.00	93,392.62	820,906.83	830,495.70	854,711.48	883,446.81	845,440.09	845,796.96	878,665.29	861,684.98	833,159.86	863,605.61	850,000.00	9,461,306.23	512,266.77
Classified Salaries	2000-2999	3,042,406.00	126,712.38	228,562.79	264,163.99	252,719.94	282,348.56	245,309.17	246,012.76	287,468.37	254,712.83	242,799.89	252,732.79	150,000.00	2,833,543.47	208,862.53
Employee Benefits	3000-3999	5,636,328.00	82,062.05	357,375.38	370,316.45	336,610.58	383,684.97	372,780.46	373,580.34	382,408.32	377,801.69	369,992.67	374,830.73	1,200,000.00	4,981,443.64	654,884.36
Books and Supplies	4000-4999	943,035.00	94,620.00	78,985.00	90,825.00	122,954.00	54,061.00	92,569.00	48,729.00	46,577.00	61,986.00	48,922.00	92,062.00	75,000.00	907,290.00	35,745.00
Services	5000-5999	1,682,020.00	237,980.00	156,492.00	194,906.00	118,382.00	101,315.00	183,474.00	113,840.00	114,100.00	91,113.00	77,818.00	95,713.00	100,000.00	1,585,133.00	96,887.00
Capital Outlay	6000-6599	10,000.00	-	10,000.00	-	-	-	-	-	-	-	-	-	-	10,000.00	-
Other Outgo	7000-7499	55,864.00	-	-	-	-	-	-	-	19,923.00	19,923.00	19,923.00	19,923.00	(46,287.00)	33,405.00	22,459.00
Interfund Transfers Out	7600-7629	415,000.00	130,000.00	-	-	-	-	130,000.00	-	-	-	-	-	155,000.00	415,000.00	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**21,758,226.00**	**764,767.05**	**1,652,322.00**	**1,750,707.14**	**1,685,378.00**	**1,704,856.34**	**1,869,572.72**	**1,627,959.06**	**1,729,141.98**	**1,667,221.50**	**1,592,615.42**	**1,698,867.13**	**2,483,713.00**	**20,227,121.34**	**1,531,104.66**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	25,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000.00
Accounts Receivable	9200-9299	8,628,824.97	2,110,829.00	1,562,610.00	1,562,610.00	1,562,610.00	1,186,809.00	341,757.00	-	-	-	-	-	301,599.97	8,628,824.97	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	243,433.74	-	-	-	60,858.44	-	-	-	-	-	-	-	-	60,858.44	182,575.30
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**8,897,258.71**	**2,110,829.00**	**1,562,610.00**	**1,562,610.00**	**1,623,468.44**	**1,186,809.00**	**341,757.00**	**-**	**-**	**-**	**-**	**-**	**301,599.97**	**8,689,683.41**	**207,575.30**

	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	(1,250,214.81)	(1,000,000.00)	(250,214.81)	-	-	-	-	-	-	-	-	-	-	(1,250,214.81)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(1,250,214.81)**	**(1,000,000.00)**	**(250,214.81)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,250,214.81)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**7,647,043.90**	**1,110,829.00**	**1,312,395.19**	**1,562,610.00**	**1,623,468.44**	**1,186,809.00**	**341,757.00**	**-**	**-**	**-**	**-**	**-**	**301,599.97**	**7,439,468.60**	**207,575.30**
E. NET INCREASE/DECREASE B-C + D			**1,090,322.95**	**563,516.19**	**1,188,281.86**	**1,729,469.44**	**1,128,331.66**	**1,539,563.28**	**273,419.94**	**(401,762.98)**	**54,157.50**	**958,763.58**	**(237,484.13)**	**(1,943,143.03)**		
F. ENDING CASH (A+ E)			**795,470.00**	**1,358,986.19**	**2,547,268.05**	**4,276,737.49**	**5,405,069.15**	**6,944,632.43**	**7,218,052.37**	**6,816,289.39**	**6,870,446.89**	**7,829,210.47**	**7,591,726.34**	**5,648,583.31**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	7,352,190.95
Change in Fund Balance	(92,782.00)
Unaudited Fund Balance June 30th	7,259,408.95

Estimated Cash at Year-End	5,648,583.31
Estimated AR at Year-End	2,934,355.00
Estimated AP at Year-End	(1,531,104.66)
Estimated Other Assets/Stores at Year-End	182,575.30
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	7,259,408.95

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	12,135,651.00	(3.00)	12,135,648.00	2,958,236.00	2,991,351.00	12,102,533.00	361,320.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,317,959.00	0.00	4,317,959.00	0.00	240,237.00	4,077,722.00	250,237.00
Capital Leases Payable	204,834.00	0.00	204,834.00	0.00	0.00	204,834.00	82,737.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	22,794,206.00	(2,504,287.00)	20,289,919.00	1,064,945.00	0.00	21,354,864.00	
Total/Net OPEB Liability	811,424.00	(128,608.00)	682,816.00	514,288.00		1,197,104.00	
Compensated Absences Payable	5,818.00	3,899.00	9,717.00	732.00	0.00	10,449.00	10,449.00
Governmental activities long-term liabilities	40,269,892.00	(2,628,999.00)	37,640,893.00	4,538,201.00	3,231,588.00	38,947,506.00	704,743.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	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
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(57,433.00)				
Other Sources/Uses Detail					0.00	424,948.55		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	9,148.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	48,285.00	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	40,393.09
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					424,948.55	0.00		
Fund Reconciliation							40,393.09	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund 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
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
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	57,433.00	(57,433.00)	424,948.55	424,948.55	40,393.09	40,393.09

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,395.00	0.00	-100.0%
3) Other State Revenue		8300-8599	204,194.00	184,707.00	-9.5%
4) Other Local Revenue		8600-8799	1,350.54	1,000.00	-26.0%
5) TOTAL, REVENUES			256,939.54	185,707.00	-27.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	151,064.84	97,985.19	-35.1%
2) Classified Salaries		2000-2999	23,945.95	20,988.00	-12.4%
3) Employee Benefits		3000-3999	57,595.79	51,571.21	-10.5%
4) Books and Supplies		4000-4999	2,302.33	1,700.33	-26.1%
5) Services and Other Operating Expenditures		5000-5999	2,147.49	1,000.00	-53.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,148.00	10,316.00	12.8%
9) TOTAL, EXPENDITURES			246,204.40	183,560.73	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,735.14	2,146.27	-80.0%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,735.14	2,146.27	-80.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,694.16	75,429.30	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,694.16	75,429.30	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,694.16	75,429.30	16.6%
2) Ending Balance, June 30 (E + F1e)			75,429.30	77,575.57	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,060.26	26,206.53	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	50,369.04	51,369.04	2.0%
Adult Education Programs	0000	9760	*50,369.04*		
Adult Education Programs	0000	9760		*51,369.04*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,242.81		
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	191.18		
4) Due from Grantor Government		9290	35,370.00		
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			76,803.99		
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	1,374.69		
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			1,374.69		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			75,429.30		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	51,395.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			51,395.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	193,084.00	173,597.00	-10.1%
All Other State Revenue	All Other	8590	11,110.00	11,110.00	0.0%
TOTAL, OTHER STATE REVENUE			204,194.00	184,707.00	-9.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	1,350.54	1,000.00	-26.0%
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			1,350.54	1,000.00	-26.0%
TOTAL, REVENUES			256,939.54	185,707.00	-27.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	113,681.10	61,000.00	-46.3%
Certificated Pupil Support Salaries		1200	37,383.74	36,985.19	-1.1%
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			151,064.84	97,985.19	-35.1%
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	23,945.95	20,988.00	-12.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,945.95	20,988.00	-12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	26,490.30	22,334.00	-15.7%
PERS		3201-3202	11,479.61	11,990.18	4.4%
OASDI/Medicare/Alternative		3301-3302	6,384.63	5,319.44	-16.7%
Health and Welfare Benefits		3401-3402	8,329.83	8,724.15	4.7%
Unemployment Insurance		3501-3502	87.46	59.49	-32.0%
Workers' Compensation		3601-3602	3,244.44	2,190.92	-32.5%
OPEB, Allocated		3701-3702	1,579.52	953.03	-39.7%
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			57,595.79	51,571.21	-10.5%
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	2,302.33	1,700.33	-26.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,302.33	1,700.33	-26.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,147.49	1,000.00	-53.4%
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			2,147.49	1,000.00	-53.4%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	9,148.00	10,316.00	12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,148.00	10,316.00	12.8%
TOTAL, EXPENDITURES			246,204.40	183,560.73	-25.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,395.00	0.00	-100.0%
3) Other State Revenue		8300-8599	204,194.00	184,707.00	-9.5%
4) Other Local Revenue		8600-8799	1,350.54	1,000.00	-26.0%
5) TOTAL, REVENUES			256,939.54	185,707.00	-27.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		149,210.44	87,631.59	-41.3%
2) Instruction - Related Services	2000-2999		35,488.14	33,212.79	-6.4%
3) Pupil Services	3000-3999		52,357.82	52,400.35	0.1%
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		9,148.00	10,316.00	12.8%
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			246,204.40	183,560.73	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,735.14	2,146.27	-80.0%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,735.14	2,146.27	-80.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,694.16	75,429.30	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,694.16	75,429.30	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,694.16	75,429.30	16.6%
2) Ending Balance, June 30 (E + F1e)			75,429.30	77,575.57	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,060.26	26,206.53	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	50,369.04	51,369.04	2.0%
Adult Education Programs	0000	9760	*50,369.04*		
Adult Education Programs	0000	9760		*51,369.04*	
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	2019-20 Unaudited Actuals	2020-21 Budget
6391	Adult Education Program	25,060.26	26,206.53
Total, Restricted Balance		25,060.26	26,206.53

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,056,598.15	1,060,047.00	0.3%
3) Other State Revenue		8300-8599	85,984.54	83,538.00	-2.8%
4) Other Local Revenue		8600-8799	24,184.57	22,500.00	-7.0%
5) TOTAL, REVENUES			1,166,767.26	1,166,085.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	344,542.90	425,033.79	23.4%
3) Employee Benefits		3000-3999	137,552.11	186,303.48	35.4%
4) Books and Supplies		4000-4999	459,863.94	551,323.00	19.9%
5) Services and Other Operating Expenditures		5000-5999	19,836.47	37,990.00	91.5%
6) Capital Outlay		6000-6999	7,545.00	15,045.00	99.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	48,285.00	70,198.00	45.4%
9) TOTAL, EXPENDITURES			1,017,625.42	1,285,893.27	26.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			149,141.84	(119,808.27)	-180.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			149,141.84	(119,808.27)	-180.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	412,207.84	561,349.68	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			412,207.84	561,349.68	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,207.84	561,349.68	36.2%
2) Ending Balance, June 30 (E + F1e)			561,349.68	441,541.41	-21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	33,452.51	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	525,397.17	441,541.41	-16.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	385,392.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,745.74		
4) Due from Grantor Government		9290	159,843.30		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	33,452.51		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			589,934.48		
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	28,584.80		
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			28,584.80		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			561,349.68		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,056,598.15	1,060,047.00	0.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,056,598.15	1,060,047.00	0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	85,984.54	83,538.00	-2.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,984.54	83,538.00	-2.8%
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	4,280.01	2,500.00	-41.6%
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	19,904.56	20,000.00	0.5%
TOTAL, OTHER LOCAL REVENUE			24,184.57	22,500.00	-7.0%
TOTAL, REVENUES			1,166,767.26	1,166,085.00	-0.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	277,527.90	361,166.79	30.1%
Classified Supervisors' and Administrators' Salaries		2300	67,015.00	63,867.00	-4.7%
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			344,542.90	425,033.79	23.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	61,486.29	82,547.10	34.3%
OASDI/Medicare/Alternative		3301-3302	26,049.37	32,196.55	23.6%
Health and Welfare Benefits		3401-3402	40,783.43	61,250.64	50.2%
Unemployment Insurance		3501-3502	170.37	210.81	23.7%
Workers' Compensation		3601-3602	6,382.60	7,776.89	21.8%
OPEB, Allocated		3701-3702	2,680.05	2,321.49	-13.4%
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			137,552.11	186,303.48	35.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,978.59	59,610.00	61.2%
Noncapitalized Equipment		4400	3,985.17	5,100.00	28.0%
Food		4700	418,900.18	486,613.00	16.2%
TOTAL, BOOKS AND SUPPLIES			459,863.94	551,323.00	19.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,800.00	9,750.00	441.7%
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	6,927.60	10,250.00	48.0%
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	9,705.74	16,490.00	69.9%
Communications		5900	1,403.13	1,500.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,836.47	37,990.00	91.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,545.00	15,045.00	99.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,545.00	15,045.00	99.4%
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	48,285.00	70,198.00	45.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,285.00	70,198.00	45.4%
TOTAL, EXPENDITURES			1,017,625.42	1,285,893.27	26.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,056,598.15	1,060,047.00	0.3%
3) Other State Revenue		8300-8599	85,984.54	83,538.00	-2.8%
4) Other Local Revenue		8600-8799	24,184.57	22,500.00	-7.0%
5) TOTAL, REVENUES			1,166,767.26	1,166,085.00	-0.1%
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		969,340.42	1,215,695.27	25.4%
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		48,285.00	70,198.00	45.4%
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			1,017,625.42	1,285,893.27	26.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			149,141.84	(119,808.27)	-180.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			149,141.84	(119,808.27)	-180.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	412,207.84	561,349.68	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			412,207.84	561,349.68	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,207.84	561,349.68	36.2%
2) Ending Balance, June 30 (E + F1e)			561,349.68	441,541.41	-21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	33,452.51	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	525,397.17	441,541.41	-16.0%
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	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	525,397.17	441,541.41
Total, Restricted Balance		525,397.17	441,541.41

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,393.09	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,586.41	0.00	-100.0%
5) TOTAL, REVENUES			114,979.50	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	100,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,311,573.39	3,268,449.31	149.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,830,393.09	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,241,966.48	3,268,449.31	-22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,126,986.98)	(3,268,449.31)	-20.8%
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	2,890,000.00	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			2,890,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,236,986.98)	(3,268,449.31)	164.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,505,436.29	3,268,449.31	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,505,436.29	3,268,449.31	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,505,436.29	3,268,449.31	-27.5%
2) Ending Balance, June 30 (E + F1e)			3,268,449.31	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	3,268,449.31	0.00	-100.0%
Capital Improvement Projects	0000	9780	*3,268,449.31*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,304,549.41		
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	1,017.78		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,373.96		
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			3,313,941.15		
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	5,098.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	40,393.09		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			45,491.84		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,268,449.31		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	40,393.09	0.00	-100.0%
TOTAL, FEDERAL REVENUE			40,393.09	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	66,126.41	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	8,460.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,586.41	0.00	-100.0%
TOTAL, REVENUES			114,979.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,311,573.39	3,268,449.31	149.2%
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			1,311,573.39	3,268,449.31	149.2%
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	305,393.09	0.00	-100.0%
Other Debt Service - Principal		7439	2,525,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,830,393.09	0.00	-100.0%
TOTAL, EXPENDITURES			4,241,966.48	3,268,449.31	-22.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	2,890,000.00	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			2,890,000.00	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)			2,890,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,393.09	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,586.41	0.00	-100.0%
5) TOTAL, REVENUES			114,979.50	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		1,311,573.39	3,268,449.31	149.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,930,393.09	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,241,966.48	3,268,449.31	-22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,126,986.98)	(3,268,449.31)	-20.8%
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	2,890,000.00	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			2,890,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,236,986.98)	(3,268,449.31)	164.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,505,436.29	3,268,449.31	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,505,436.29	3,268,449.31	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,505,436.29	3,268,449.31	-27.5%
2) Ending Balance, June 30 (E + F1e)			3,268,449.31	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	3,268,449.31	0.00	-100.0%
Capital Improvement Projects	0000	9780	*3,268,449.31*		
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	2019-20 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	146,728.50	0.00	-100.0%
5) TOTAL, REVENUES			146,728.50	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	5,607.11	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	363,986.10	New
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			5,607.11	363,986.10	6391.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,121.39	(363,986.10)	-357.9%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,121.39	(363,986.10)	-357.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,864.71	363,986.10	63.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,864.71	363,986.10	63.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,864.71	363,986.10	63.3%
2) Ending Balance, June 30 (E + F1e)			363,986.10	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	363,986.10	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	363,131.24		
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	854.86		
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			363,986.10		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			363,986.10		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	4,486.87	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	142,241.63	0.00	-100.0%
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			146,728.50	0.00	-100.0%
TOTAL, REVENUES			146,728.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 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	5,607.11	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,607.11	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	363,986.10	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	363,986.10	New
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			5,607.11	363,986.10	6391.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 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	146,728.50	0.00	-100.0%
5) TOTAL, REVENUES			146,728.50	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		5,607.11	0.00	-100.0%
8) Plant Services	8000-8999		0.00	363,986.10	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,607.11	363,986.10	6391.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			141,121.39	(363,986.10)	-357.9%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,121.39	(363,986.10)	-357.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,864.71	363,986.10	63.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,864.71	363,986.10	63.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,864.71	363,986.10	63.3%
2) Ending Balance, June 30 (E + F1e)			363,986.10	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	363,986.10	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	363,986.10	0.00
Total, Restricted Balance		363,986.10	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	3,832.31	3,800.00	-0.8%
4) Other Local Revenue		8600-8799	576,128.42	576,750.00	0.1%
5) TOTAL, REVENUES			579,960.73	580,550.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	562,005.28	254,727.00	-54.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			562,005.28	254,727.00	-54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,955.45	325,823.00	1714.6%
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	9,980.46	9,980.00	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			9,980.46	9,980.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,935.91	335,803.00	1102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	738,530.00	766,465.91	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			738,530.00	766,465.91	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			738,530.00	766,465.91	3.8%
2) Ending Balance, June 30 (E + F1e)			766,465.91	1,102,268.91	43.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	766,465.91	1,102,268.91	43.8%
GO Bond Debt Service	0000	9780	*766,465.91*		
GO Bond Debt Service	0000	9780		*1,102,268.91*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	764,755.29		
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	1,710.62		
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			766,465.91		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			766,465.91		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,832.31	3,800.00	-0.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,832.31	3,800.00	-0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	507,837.01	508,000.00	0.0%
Unsecured Roll		8612	54,742.41	55,000.00	0.5%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,325.76	6,500.00	2.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	7,223.24	7,250.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			576,128.42	576,750.00	0.1%
TOTAL, REVENUES			579,960.73	580,550.00	0.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	200,000.00	218,197.00	9.1%
Bond Interest and Other Service Charges		7434	362,005.28	36,530.00	-89.9%
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)			562,005.28	254,727.00	-54.7%
TOTAL, EXPENDITURES			562,005.28	254,727.00	-54.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	9,980.46	9,980.00	0.0%
(c) TOTAL, SOURCES			9,980.46	9,980.00	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)			9,980.46	9,980.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	3,832.31	3,800.00	-0.8%
4) Other Local Revenue		8600-8799	576,128.42	576,750.00	0.1%
5) TOTAL, REVENUES			579,960.73	580,550.00	0.1%
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	562,005.28	254,727.00	-54.7%
10) TOTAL, EXPENDITURES			562,005.28	254,727.00	-54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,955.45	325,823.00	1714.6%
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	9,980.46	9,980.00	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			9,980.46	9,980.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,935.91	335,803.00	1102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	738,530.00	766,465.91	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			738,530.00	766,465.91	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			738,530.00	766,465.91	3.8%
2) Ending Balance, June 30 (E + F1e)			766,465.91	1,102,268.91	43.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	766,465.91	1,102,268.91	43.8%
GO Bond Debt Service	0000	9780	*766,465.91*		
GO Bond Debt Service	0000	9780		*1,102,268.91*	
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	2019-20 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,641.15	3,500.00	-3.9%
5) TOTAL, REVENUES			3,641.15	3,500.00	-3.9%
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	362,444.67	484,553.00	33.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			362,444.67	484,553.00	33.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(358,803.52)	(481,053.00)	34.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	424,948.55	415,000.00	-2.3%
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			424,948.55	415,000.00	-2.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,145.03	(66,053.00)	-199.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,793.16	376,938.19	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,793.16	376,938.19	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,793.16	376,938.19	21.3%
2) Ending Balance, June 30 (E + F1e)			376,938.19	310,885.19	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	376,938.19	310,885.19	-17.5%
Debt Service Payments	0000	9780	*376,938.19*		
Debt Service Payments	0000	9780		*310,885.19*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	335,690.24		
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	854.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	40,393.09		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			376,938.19		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			376,938.19		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	3,641.15	3,500.00	-3.9%
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%
TOTAL, OTHER LOCAL REVENUE			3,641.15	3,500.00	-3.9%
TOTAL, REVENUES			3,641.15	3,500.00	-3.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	122,627.46	151,999.00	24.0%
Other Debt Service - Principal		7439	239,817.21	332,554.00	38.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			362,444.67	484,553.00	33.7%
TOTAL, EXPENDITURES			362,444.67	484,553.00	33.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	424,948.55	415,000.00	-2.3%
(a) TOTAL, INTERFUND TRANSFERS IN			424,948.55	415,000.00	-2.3%
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)			424,948.55	415,000.00	-2.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,641.15	3,500.00	-3.9%
5) TOTAL, REVENUES			3,641.15	3,500.00	-3.9%
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	362,444.67	484,553.00	33.7%
10) TOTAL, EXPENDITURES			362,444.67	484,553.00	33.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(358,803.52)	(481,053.00)	34.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	424,948.55	415,000.00	-2.3%
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			424,948.55	415,000.00	-2.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,145.03	(66,053.00)	-199.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,793.16	376,938.19	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,793.16	376,938.19	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,793.16	376,938.19	21.3%
2) Ending Balance, June 30 (E + F1e)			376,938.19	310,885.19	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	376,938.19	310,885.19	-17.5%
Debt Service Payments	0000	9780	*376,938.19*		
Debt Service Payments	0000	9780		*310,885.19*	
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	2019-20 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

SACS2020ALL Financial Reporting Software - 2020.2.0
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Unaudited Actuals
2019-20 Unaudited 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-3220-0-1110-3130-3301	3220	963.49
Explanation:CARES Act funds in Resources 3210 and 3220 provide expenditure authority in March 2020. However, the State did not provide revenue recognition authority prior to July 1st. The negative balances created from these entries will be zeroed out in 2020-21.		
01-3220-0-1110-3130-3401	3220	2,807.12
01-3220-0-1110-3130-3501	3220	12.24
01-3220-0-1110-3130-3601	3220	453.55
01-3220-0-1110-3130-3701	3220	221.09
01-3220-0-1110-3150-1200	3220	23,709.04
01-3220-0-1110-3150-2200	3220	6,534.56
01-3220-0-1110-3150-3101	3220	3,590.44
01-3220-0-1110-3150-3202	3220	1,288.68
01-3220-0-1110-3150-3301	3220	343.77
01-3220-0-1110-3150-3302	3220	499.92
01-3220-0-1110-3150-3401	3220	3,689.64
01-3220-0-1110-3150-3501	3220	11.84
01-3220-0-1110-3150-3502	3220	3.28
01-3220-0-1110-3150-3601	3220	439.57
01-3220-0-1110-3150-3602	3220	121.16
01-3220-0-1110-3150-3701	3220	214.28
01-3220-0-1110-3150-3702	3220	59.04
01-3220-0-0000-0000-9110	3220	-311,306.70
01-3220-0-1110-3110-1200	3220	163,375.01
01-3220-0-1110-3110-3101	3220	25,838.74
01-3220-0-1110-3110-3301	3220	2,338.56
01-3220-0-1110-3110-3401	3220	16,277.92
01-3220-0-1110-3110-3501	3220	80.65
01-3220-0-1110-3110-3601	3220	3,028.95
01-3220-0-1110-3110-3701	3220	1,483.90
01-3220-0-1110-3120-1200	3220	19,843.68
01-3220-0-1110-3120-3101	3220	3,164.23
01-3220-0-1110-3120-3301	3220	287.73

01-3220-0-1110-3120-3401	3220	1,705.88
01-3220-0-1110-3120-3501	3220	9.90
01-3220-0-1110-3120-3601	3220	367.23
01-3220-0-1110-3120-3701	3220	173.89
01-3220-0-1110-3130-1200	3220	24,463.80
01-3220-0-1110-3130-3101	3220	2,201.76
01-3220-0-1110-3130-3201	3220	1,702.16
01-3220-0-0000-0000-979Z	3220	-311,306.70
01-3220-0-0000-0000-9790	3220	-311,306.70

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE 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	RESOURCE	VALUE
01-3220-0-0000-0000-9110	01	3220	-311,306.70
01-3220-0-0000-0000-9790	01	3220	-311,306.70
01-3220-0-0000-0000-979Z	01	3220	-311,306.70
01-3220-0-1110-3110-1200	01	3220	163,375.01
01-3220-0-1110-3110-3101	01	3220	25,838.74
01-3220-0-1110-3110-3301	01	3220	2,338.56
01-3220-0-1110-3110-3401	01	3220	16,277.92
01-3220-0-1110-3110-3501	01	3220	80.65
01-3220-0-1110-3110-3601	01	3220	3,028.95
01-3220-0-1110-3110-3701	01	3220	1,483.90
01-3220-0-1110-3120-1200	01	3220	19,843.68
01-3220-0-1110-3120-3101	01	3220	3,164.23
01-3220-0-1110-3120-3301	01	3220	287.73
01-3220-0-1110-3120-3401	01	3220	1,705.88
01-3220-0-1110-3120-3501	01	3220	9.90
01-3220-0-1110-3120-3601	01	3220	367.23
01-3220-0-1110-3120-3701	01	3220	173.89
01-3220-0-1110-3130-1200	01	3220	24,463.80
01-3220-0-1110-3130-3101	01	3220	2,201.76
01-3220-0-1110-3130-3201	01	3220	1,702.16
01-3220-0-1110-3130-3301	01	3220	963.49
01-3220-0-1110-3130-3401	01	3220	2,807.12
01-3220-0-1110-3130-3501	01	3220	12.24
01-3220-0-1110-3130-3601	01	3220	453.55
01-3220-0-1110-3130-3701	01	3220	221.09
01-3220-0-1110-3150-1200	01	3220	23,709.04
01-3220-0-1110-3150-2200	01	3220	6,534.56
01-3220-0-1110-3150-3101	01	3220	3,590.44
01-3220-0-1110-3150-3202	01	3220	1,288.68
01-3220-0-1110-3150-3301	01	3220	343.77
01-3220-0-1110-3150-3302	01	3220	499.92
01-3220-0-1110-3150-3401	01	3220	3,689.64
01-3220-0-1110-3150-3501	01	3220	11.84
01-3220-0-1110-3150-3502	01	3220	3.28
01-3220-0-1110-3150-3601	01	3220	439.57
01-3220-0-1110-3150-3602	01	3220	121.16
01-3220-0-1110-3150-3701	01	3220	214.28
01-3220-0-1110-3150-3702	01	3220	59.04

Explanation:CARES Act funds in Resources 3210 and 3220 provide expenditure authority in March 2020. However, the State did not provide revenue recognition authority prior to July 1st. The negative balances created from these entries will be zeroed out in 2020-21.

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9110	3220	9110	-311,306.70
Explanation: CARES Act funds in Resources 3210 and 3220 provide expenditure authority in March 2020. However, the State did not provide revenue recognition authority prior to July 1st. The negative balances created from these entries will be zeroed out in 2020-21.			
01-3220-0-0000-0000-9790	3220	9790	-311,306.70
Explanation: CARES Act funds in Resources 3210 and 3220 provide expenditure authority in March 2020. However, the State did not provide revenue recognition authority prior to July 1st. The negative balances created from these entries will be zeroed out in 2020-21.			

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
01	3210	-644,560.00
Explanation: CARES Act funds in Resources 3210 and 3220 provide expenditure authority in March 2020. However, the State did not provide revenue recognition authority prior to July 1st. The negative balances created from these entries will be zeroed out in 2020-21.		
01	3220	-311,306.70
Explanation: CARES Act funds in Resources 3210 and 3220 provide expenditure authority in March 2020. However, the State did not provide revenue recognition authority prior to July 1st. The negative balances created from these entries will be zeroed out in 2020-21.		
Total of negative resource balances for Fund 01		-955,866.70

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

FUND	RESOURCE	OBJECT	VALUE
01	3010	3201	-151.45
Explanation: This amount was a result of PY liability payroll.			
01	3210	9790	-644,560.00
Explanation: CARES Act funds in Resources 3210 and 3220 provide expenditure authority in March 2020. However, the State did not provide revenue recognition authority prior to July 1st. The negative balances created from these entries will be zeroed out in 2020-21.			
01	3220	9790	-311,306.70

Explanation:CARES Act funds in Resources 3210 and 3220 provide expenditure authority in March 2020. However, the State did not provide revenue recognition authority prior to July 1st. The negative balances created from these entries will be zeroed out in 2020-21.

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **EXCEPTION**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.CAP.LEASES.9667	204,834.00	204,834.00

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
10/15/2020 4:33:02 PM **13-63149-0000000**

Unaudited Actuals
2020-21 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-3220-0-0000-0000-9791	3220	-311,306.70
Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.		
01-3215-0-0000-0000-8290	3215	72,682.00
Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.		
01-3215-0-1110-1000-4300	3215	33,921.00
01-3215-0-1110-1000-5200	3215	33,921.00
01-3215-0-1110-7210-7310	3215	4,275.00
01-3215-0-3200-1000-4300	3215	283.00
01-3215-0-3200-1000-5200	3215	282.00
01-3220-0-0000-0000-8290	3220	1,436,960.00
Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.		
01-3220-0-0000-2700-4400	3220	1,790.00
01-3220-0-0000-7150-4300	3220	240.00
01-3220-0-0000-7150-4400	3220	2,200.00
01-3220-0-0000-7300-4300	3220	250.00
01-3220-0-0000-7300-4400	3220	1,500.00
01-3220-0-0000-7700-4300	3220	560.00
01-3220-0-0000-7700-4400	3220	5,600.00
01-3220-0-1110-1000-1100	3220	8,970.00
01-3220-0-1110-1000-2100	3220	7,614.00
01-3220-0-1110-1000-3101	3220	1,450.18

01-3220-0-1110-1000-3202	3220	1,726.86
01-3220-0-1110-1000-3301	3220	130.07
01-3220-0-1110-1000-3302	3220	582.46
01-3220-0-1110-1000-3501	3220	4.49
01-3220-0-1110-1000-3502	3220	3.81
01-3220-0-1110-1000-3601	3220	163.42
01-3220-0-1110-1000-3602	3220	139.21
01-3220-0-1110-1000-3701	3220	64.93
01-3220-0-1110-1000-3702	3220	52.75
01-3220-0-1110-1000-4300	3220	534,430.48
01-3220-0-1110-1000-4400	3220	20,444.60
01-3220-0-1110-1000-5200	3220	17,992.21
01-3220-0-1110-1000-5800	3220	29,751.01
01-3220-0-1110-2420-2200	3220	2,793.35
01-3220-0-1110-2420-3202	3220	633.53
01-3220-0-1110-2420-3302	3220	213.67
01-3220-0-1110-2420-3502	3220	1.40
01-3220-0-1110-2420-3602	3220	51.07
01-3220-0-1110-2420-3702	3220	19.36
01-3220-0-1110-2700-2400	3220	1,118.58
01-3220-0-1110-2700-3202	3220	253.69
01-3220-0-1110-2700-3302	3220	85.57
01-3220-0-1110-2700-3502	3220	0.56
01-3220-0-1110-2700-3602	3220	20.45
01-3220-0-1110-2700-3702	3220	7.75
01-3220-0-1110-2700-4300	3220	1,000.00
01-3220-0-1110-2700-5200	3220	3,335.00
01-3220-0-1110-3110-1200	3220	174,831.39
01-3220-0-1110-3110-3101	3220	28,235.26
01-3220-0-1110-3110-3301	3220	2,499.12
01-3220-0-1110-3110-3401	3220	19,596.93
01-3220-0-1110-3110-3501	3220	86.17
01-3220-0-1110-3110-3601	3220	3,196.62
01-3220-0-1110-3110-3701	3220	1,050.20
01-3220-0-1110-3110-4300	3220	1,000.00
01-3220-0-1110-3110-4400	3220	900.00
01-3220-0-1110-3110-5200	3220	2,000.00
01-3220-0-1110-3120-1200	3220	28,471.52
01-3220-0-1110-3120-3101	3220	4,598.15
01-3220-0-1110-3120-3301	3220	412.75
01-3220-0-1110-3120-3401	3220	2,558.82
01-3220-0-1110-3120-3501	3220	14.24
01-3220-0-1110-3120-3601	3220	520.59
01-3220-0-1110-3120-3701	3220	197.28
01-3220-0-1110-3120-4400	3220	1,750.00
01-3220-0-1110-3130-1200	3220	27,854.19
01-3220-0-1110-3130-3101	3220	2,688.43
01-3220-0-1110-3130-3201	3220	2,319.97
01-3220-0-1110-3130-3301	3220	1,098.67
01-3220-0-1110-3130-3401	3220	3,525.87
01-3220-0-1110-3130-3501	3220	13.92
01-3220-0-1110-3130-3601	3220	509.28
01-3220-0-1110-3130-3701	3220	193.00
01-3220-0-1110-3140-1200	3220	1,550.00
01-3220-0-1110-3140-3101	3220	250.33
01-3220-0-1110-3140-3301	3220	22.48
01-3220-0-1110-3140-3501	3220	0.78
01-3220-0-1110-3140-3601	3220	28.34
01-3220-0-1110-3140-3701	3220	10.74
01-3220-0-1110-3150-1200	3220	37,960.00

01-3220-0-1110-3150-2200	3220	15,315.78
01-3220-0-1110-3150-3101	3220	6,130.53
01-3220-0-1110-3150-3202	3220	3,169.59
01-3220-0-1110-3150-3301	3220	550.42
01-3220-0-1110-3150-3302	3220	1,171.67
01-3220-0-1110-3150-3401	3220	4,125.69
01-3220-0-1110-3150-3501	3220	18.98
01-3220-0-1110-3150-3502	3220	7.65
01-3220-0-1110-3150-3601	3220	694.06
01-3220-0-1110-3150-3602	3220	280.02
01-3220-0-1110-3150-3702	3220	54.41
01-3220-0-1110-3150-4300	3220	500.00
01-3220-0-1110-3150-4400	3220	2,790.00
01-3220-0-1110-7210-7310	3220	84,527.00
01-3220-0-3200-1000-4300	3220	3,830.95
01-3220-0-3200-1000-4400	3220	7,347.05
01-7420-0-0000-0000-8590	7420	146,757.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

01-7420-0-1110-1000-4300	7420	68,491.00
01-7420-0-1110-1000-5200	7420	66,616.00
01-7420-0-1110-1000-5800	7420	1,875.00
01-7420-0-1110-7210-7310	7420	8,633.00
01-7420-0-3200-1000-4300	7420	1,142.00
01-3215-0-0000-0000-9740	3215	0.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

01-3215-0-0000-0000-979Z	3215	0.00
01-3220-0-0000-0000-979Z	3220	0.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

01-3220-0-0000-0000-9740	3220	0.00
01-7420-0-0000-0000-9740	7420	0.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

01-7420-0-0000-0000-979Z	7420	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE 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	RESOURCE	VALUE
01-3215-0-0000-0000-8290	01	3215	72,682.00
01-3215-0-0000-0000-9740	01	3215	0.00

01-3215-0-0000-0000-979Z	01	3215	0.00
01-3215-0-1110-1000-4300	01	3215	33,921.00
01-3215-0-1110-1000-5200	01	3215	33,921.00
01-3215-0-1110-7210-7310	01	3215	4,275.00
01-3215-0-3200-1000-4300	01	3215	283.00
01-3215-0-3200-1000-5200	01	3215	282.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

01-3220-0-0000-0000-8290	01	3220	1,436,960.00
01-3220-0-0000-0000-9740	01	3220	0.00
01-3220-0-0000-0000-9791	01	3220	-311,306.70
01-3220-0-0000-0000-979Z	01	3220	0.00
01-3220-0-0000-2700-4400	01	3220	1,790.00
01-3220-0-0000-7150-4300	01	3220	240.00
01-3220-0-0000-7150-4400	01	3220	2,200.00
01-3220-0-0000-7300-4300	01	3220	250.00
01-3220-0-0000-7300-4400	01	3220	1,500.00
01-3220-0-0000-7700-4300	01	3220	560.00
01-3220-0-0000-7700-4400	01	3220	5,600.00
01-3220-0-1110-1000-1100	01	3220	8,970.00
01-3220-0-1110-1000-2100	01	3220	7,614.00
01-3220-0-1110-1000-3101	01	3220	1,450.18
01-3220-0-1110-1000-3202	01	3220	1,726.86
01-3220-0-1110-1000-3301	01	3220	130.07
01-3220-0-1110-1000-3302	01	3220	582.46
01-3220-0-1110-1000-3501	01	3220	4.49
01-3220-0-1110-1000-3502	01	3220	3.81
01-3220-0-1110-1000-3601	01	3220	163.42
01-3220-0-1110-1000-3602	01	3220	139.21
01-3220-0-1110-1000-3701	01	3220	64.93
01-3220-0-1110-1000-3702	01	3220	52.75
01-3220-0-1110-1000-4300	01	3220	534,430.48
01-3220-0-1110-1000-4400	01	3220	20,444.60
01-3220-0-1110-1000-5200	01	3220	17,992.21
01-3220-0-1110-1000-5800	01	3220	29,751.01
01-3220-0-1110-2420-2200	01	3220	2,793.35
01-3220-0-1110-2420-3202	01	3220	633.53
01-3220-0-1110-2420-3302	01	3220	213.67
01-3220-0-1110-2420-3502	01	3220	1.40
01-3220-0-1110-2420-3602	01	3220	51.07
01-3220-0-1110-2420-3702	01	3220	19.36
01-3220-0-1110-2700-2400	01	3220	1,118.58
01-3220-0-1110-2700-3202	01	3220	253.69
01-3220-0-1110-2700-3302	01	3220	85.57
01-3220-0-1110-2700-3502	01	3220	0.56
01-3220-0-1110-2700-3602	01	3220	20.45
01-3220-0-1110-2700-3702	01	3220	7.75
01-3220-0-1110-2700-4300	01	3220	1,000.00
01-3220-0-1110-2700-5200	01	3220	3,335.00
01-3220-0-1110-3110-1200	01	3220	174,831.39
01-3220-0-1110-3110-3101	01	3220	28,235.26
01-3220-0-1110-3110-3301	01	3220	2,499.12
01-3220-0-1110-3110-3401	01	3220	19,596.93
01-3220-0-1110-3110-3501	01	3220	86.17
01-3220-0-1110-3110-3601	01	3220	3,196.62
01-3220-0-1110-3110-3701	01	3220	1,050.20

01-3220-0-1110-3110-4300	01	3220	1,000.00
01-3220-0-1110-3110-4400	01	3220	900.00
01-3220-0-1110-3110-5200	01	3220	2,000.00
01-3220-0-1110-3120-1200	01	3220	28,471.52
01-3220-0-1110-3120-3101	01	3220	4,598.15
01-3220-0-1110-3120-3301	01	3220	412.75
01-3220-0-1110-3120-3401	01	3220	2,558.82
01-3220-0-1110-3120-3501	01	3220	14.24
01-3220-0-1110-3120-3601	01	3220	520.59
01-3220-0-1110-3120-3701	01	3220	197.28
01-3220-0-1110-3120-4400	01	3220	1,750.00
01-3220-0-1110-3130-1200	01	3220	27,854.19
01-3220-0-1110-3130-3101	01	3220	2,688.43
01-3220-0-1110-3130-3201	01	3220	2,319.97
01-3220-0-1110-3130-3301	01	3220	1,098.67
01-3220-0-1110-3130-3401	01	3220	3,525.87
01-3220-0-1110-3130-3501	01	3220	13.92
01-3220-0-1110-3130-3601	01	3220	509.28
01-3220-0-1110-3130-3701	01	3220	193.00
01-3220-0-1110-3140-1200	01	3220	1,550.00
01-3220-0-1110-3140-3101	01	3220	250.33
01-3220-0-1110-3140-3301	01	3220	22.48
01-3220-0-1110-3140-3501	01	3220	0.78
01-3220-0-1110-3140-3601	01	3220	28.34
01-3220-0-1110-3140-3701	01	3220	10.74
01-3220-0-1110-3150-1200	01	3220	37,960.00
01-3220-0-1110-3150-2200	01	3220	15,315.78
01-3220-0-1110-3150-3101	01	3220	6,130.53
01-3220-0-1110-3150-3202	01	3220	3,169.59
01-3220-0-1110-3150-3301	01	3220	550.42
01-3220-0-1110-3150-3302	01	3220	1,171.67
01-3220-0-1110-3150-3401	01	3220	4,125.69
01-3220-0-1110-3150-3501	01	3220	18.98
01-3220-0-1110-3150-3502	01	3220	7.65
01-3220-0-1110-3150-3601	01	3220	694.06
01-3220-0-1110-3150-3602	01	3220	280.02
01-3220-0-1110-3150-3702	01	3220	54.41
01-3220-0-1110-3150-4300	01	3220	500.00
01-3220-0-1110-3150-4400	01	3220	2,790.00
01-3220-0-1110-7210-7310	01	3220	84,527.00
01-3220-0-3200-1000-4300	01	3220	3,830.95
01-3220-0-3200-1000-4400	01	3220	7,347.05

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

01-7420-0-0000-0000-8590	01	7420	146,757.00
01-7420-0-0000-0000-9740	01	7420	0.00
01-7420-0-0000-0000-979Z	01	7420	0.00
01-7420-0-1110-1000-4300	01	7420	68,491.00
01-7420-0-1110-1000-5200	01	7420	66,616.00
01-7420-0-1110-1000-5800	01	7420	1,875.00
01-7420-0-1110-7210-7310	01	7420	8,633.00
01-7420-0-3200-1000-4300	01	7420	1,142.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3215-0-0000-0000-8290	3215	8290	72,682.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

01-3220-0-0000-0000-8290	3220	8290	1,436,960.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

01-7420-0-0000-0000-8590	7420	8590	146,757.00

Explanation:CARES Act funds in Resources 3210,3215,3220, and 7420 are authorized funds that were added late in the State's Budget process. The District fully anticipates that the State will update validation tables before the next financial update in 2020-21.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.