

2019-20
Adopted Budget



Publication Information

Hemet Unified School District Office
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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.org

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Hemet Unified School District Governing Board



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Area 2, Term Expires 2022**



**Rob Davis, Vice President
Area 3, Term Expires 2022**



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Area 3, Term Expires 2022**

Additional information about Hemet USD's Governing Board is available at www.hemetusd.org



Hemet Unified School District Administration



Dr. Christi Barrett
Superintendent

CABINET MEMBERS

Darrin Watters
Deputy Superintendent, Business Services

Tracy Chambers
Assistant Superintendent, Education Services

Dr. Derek Jindra
Assistant Superintendent, Human Resources

Dr. Karen Valdes
Assistant Superintendent, Student Support Services



DISTRICT INFORMATION

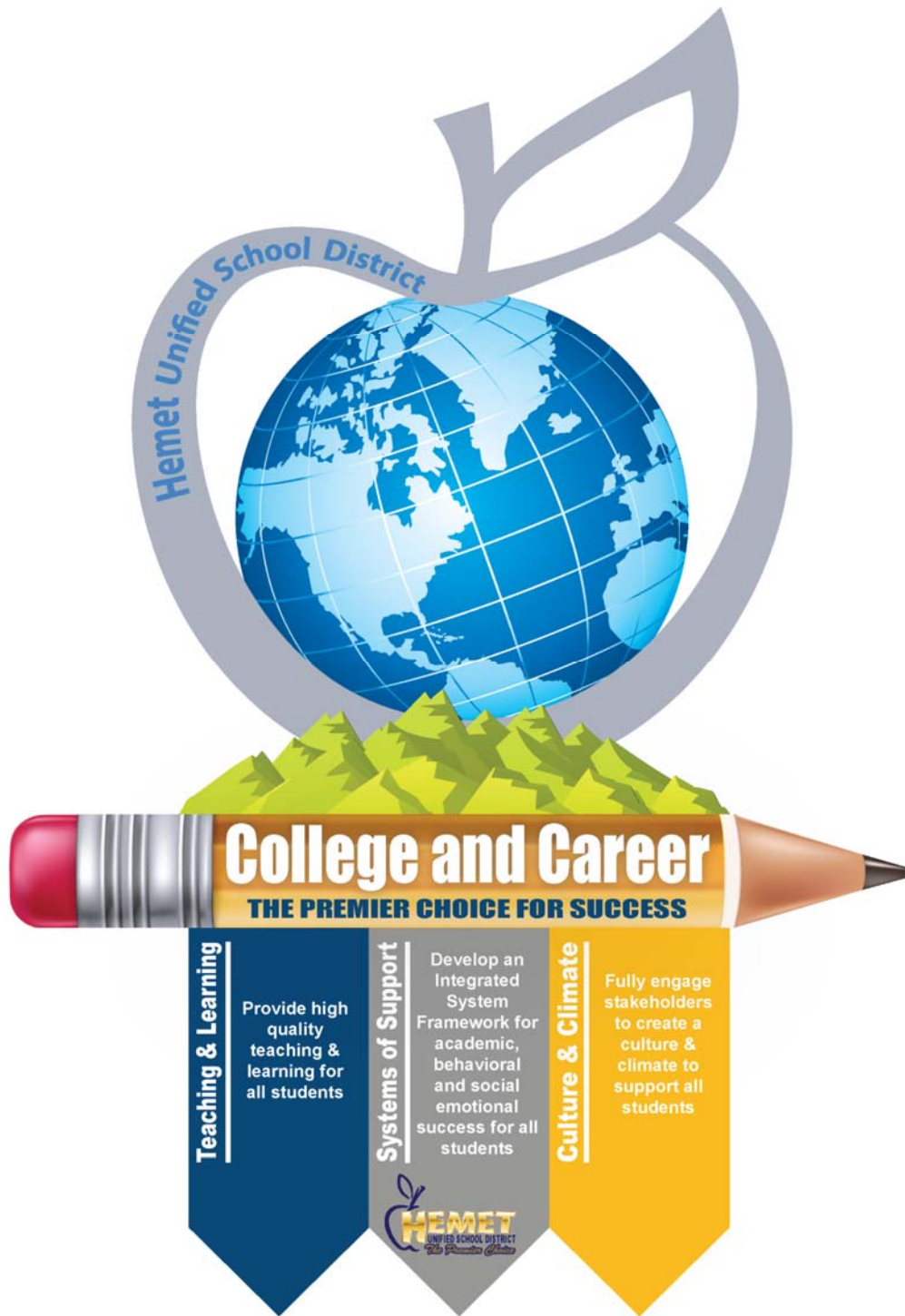
The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

Hemet Unified covers over 650 square miles of very diverse topography; from valley flat lands to foothills to mountains and is one of the largest districts in the state in geographic size. It serves a growing community with a current enrollment of over 21,000 students. The district is made up of Pre-school centers at nine school locations, eleven elementary schools (K-5), three elementary/ middle schools (K-8), four middle schools (6-8), four comprehensive high schools (9-12), one continuation high school (11-12), a science-based charter middle/high School (6-12), an Adult Education Center, independent study programs, a home school program, and a self-paced on-line instruction program that offers a wide variety of learning opportunities for students of all ages.

Educational programs are designed to be flexible enough to provide a positive educational environment for all students, yet structured enough to ensure attainment of the California Content Standards and passing the California High School Exit Exam. Students also are encouraged to use whatever creative talents they possess. With the support of the community, school staffs have developed highly successful programs in music, agriculture, and athletics.

Special assistance is provided to students identified as low income, English language learners and foster youth through programs and initiatives contained within the district's Local Control Accountability Plan and which are supported by the Local Control Funding Formula (LCFF) supplemental and concentration grants and other various state and federal grant funds.





BUDGET ACCOUNTS & POLICY

BUDGET ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

General Fund Funds 03 and 06

The *general fund* is the main operating fund of the LEA. It is used to account for all activities not accounted for in another fund. All transactions except those accounted for in another fund are accounted for in the general fund. An LEA may have only one general fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that identify whether the resources used are restricted or unrestricted.

Special Revenue Funds Funds 09-20

Special revenue funds are established to account for proceeds from specific revenue sources that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Charter school, adult education, child development, child nutrition, deferred maintenance and reserve accounts are some of the activities recorded in Special Revenue Funds.

Capital Projects Funds Funds 21-50

Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. Hemet USD operates Fund 21 Building Fund for projects support by bond funds, Fund 25 for developer fee related projects and Fund 35 for costs paid for by state facilities funds.

Debt Service Funds Funds 51-56

Debt Service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt, such as voter authorized general obligation bonds. Hemet USD operates Fund 51—Bond Service and Redemption Fund.

Enterprise Funds Funds 61-65

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund may be used to report any activity whose principal revenue sources meet specific criteria including debt backed by fees and charges, there is a legal requirement that the cost of providing services must be recovered through fees/charges, or it is the LEA's policy to establish fees/charges to recover the cost of providing services. Hemet USD operates Fund 63 for transportation activities.

Internal Service Funds Funds 66-70

Internal Service funds are used to render services to other organizational units of the LEA on a cost-reimbursement basis. The funds are designated to be self-supporting with the intent of full recovery of costs. Hemet USD operates two internal service funds, Fund 67 for its self-insured worker's compensation program and Fund 68 for Post Employment benefits. Both funds are reported in Fund 67 in the state SACS forms.

THE CHART OF ACCOUNTS

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund School Resource Project Year Goal Function Object
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

Fund—The fund field is used to account for financial activities in the appropriate fund. District funds are:

General Fund

Fund 03	Unrestricted General Fund	Fund 06	Restricted General Fund
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Special Revenue Funds

Fund 09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 14	Deferred Maintenance	Fund 17	Reserve for Other Than Capital Outlay
Fund 20	Reserve for Postemployment Benefits		

Capital Project Funds

Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay

Debt Service Funds

Fund 51 Bond Interest and Redemption

Enterprise Funds

Fund 63 Other Enterprise (Transportation Contracts)
 Fund 67/68 Self-Insurance

School – The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

Resource —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

Resource Group

Resource Range

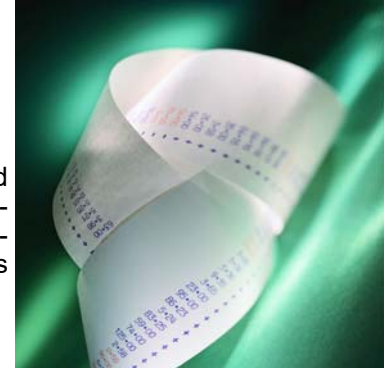
- | | |
|--------------------------------------|-----------|
| • Unrestricted Resources | 0000-1999 |
| • Restricted Revenue Limit Resources | 2000-2999 |
| • Federal Resources Restricted | 3000-5999 |
| • State Resources Restricted | 6000-7999 |
| • Local Resources Restricted | 8000-9999 |

Project Year — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.



Goal — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

Goal Group	Goal Range
• Undistributed	0000
• Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999
• Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Development Services	8500-8599
County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999



Function — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

Function Group	Function Range
• Revenue	0000
• Instruction	1000-1999
• Instruction Related Services	2000-2999
• Pupil Services	3000-3999
• Ancillary Services	4000-4999
• Community Services	5000-5999
• Enterprise	6000-6999
• General Administration	7000-7999
• Plant Services	8000-8999
• Other Outgo	9000-9999

Object—The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

Object Group	Object Code Range
• Assets	9110-9499
• Liabilities	9500-9699
• Fund Balances	9700-9799
• Revenues	8010-8799
• Expenditures	1000-6999
• Other Sources	8910-8979
• Transfers Out/Other Uses	7600-7699
• Other Outgo	7100-7499
• Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2019 edition, published by the California Department of Education. The manual can be found at :

[HTTPS://WWW.CDE.CA.GOV/FG/AC/SA/DOCUMENTS/CSAM2019COMPLETE.PDF](https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf)

BUDGET POLICY (AR3100)

Budget Advisory Committee

Membership of the district's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee
(cf. [9140](#) - Board Representatives)
2. District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students
(cf. [1220](#) - Citizen Advisory Committees)
(cf. [2230](#) - Representative and Deliberative Groups)
(cf. [9130](#) - Board Committees)

The committee's duties may include, but not necessarily be limited to:

1. Making recommendations regarding budget priorities
2. Recommending cost reduction strategies, such as identifying services that may be reduced, made more efficient, or discontinued
3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board.

The specific duties of the committee shall be clearly defined and presented to each member in writing, along with any background information necessary for the successful completion of the committee's charges, the timelines for reporting the committee's progress, and timelines for completion of each task.

(cf. [3350](#) - Travel Expenses)

Public Hearing

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing (Education Code [42103](#), [42127](#), [52062](#))

(cf. [0460](#) - Local Control and Accountability Plan)
(cf. [9320](#) - Meetings and Notices)
(cf. [9322](#) - Agenda/Meeting Materials)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code [42103](#).

Whenever the proposed district budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties adopted by the State Board of Education, the district shall provide, for each fiscal year included in the budget, the following information for public review and discussion at the public hearing: (Education Code [42127](#); 5 CCR [15450](#))

1. The minimum recommended reserve for economic uncertainties
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve
3. A statement of reasons substantiating the need for the combined assigned and unassigned ending balances that are in excess of the minimum recommended reserve.

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code [42103](#))

(cf. [9323](#) - Meeting Conduct)

Budget Review Committee for Disapproved Budgets

If the district's revised budget is disapproved by the County Superintendent for any reason other than his/her disap-



proval of the district's local control and accountability plan (LCAP) or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code [42127](#))

This committee shall consist of either: (Education Code [42127.1](#), [42127.2](#))

1. Three persons selected by the Board from a list of candidates provided by the Superintendent of Public Instruction (SPI), who shall be selected within five working days after receiving the list of candidates
2. A regional review committee convened by the County Superintendent with the approval of the Board

If the budget review committee recommends disapproval of the district budget, the Board may submit a response no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code [42127.3](#))

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by November 30, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code [42127.3](#))

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code [42127.4](#))

Regulation HEMET UNIFIED SCHOOL DISTRICT

Approved: June 17, 2014 Hemet, California

Revised: December 11, 2018

BUDGET DEVELOPMENT

In January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepare initial budget assumptions and current fiscal year activity is estimated. As part of legislation enacted in 2013-14 which authorized the Local Control Funding Formula (LCFF), districts are also required to develop a Local Control Accountability Plan (LCAP) in conjunction with their budget. Part of the LCAP development process requires districts to reach out to the community and parent groups for input on their LCAP. This process begins in the spring of each year.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the district's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.

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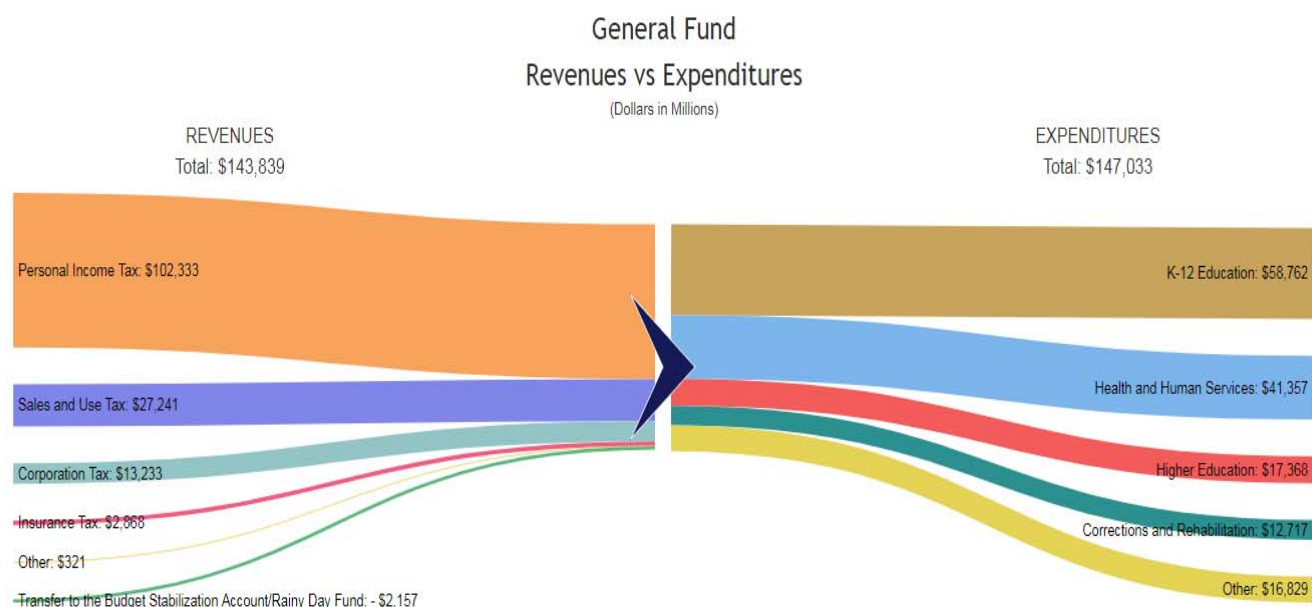
STATE BUDGET

California's 2019-20 budget presented by the Governor in January proposed a cost-of-living adjustment (COLA) of 3.46% and a buy-down of CalSTRS rates for districts of just over 1.0% from the anticipated 18.13% to 17.10%. The January budget proposal did not contain any additional one-time funds that were provided over the past several years. Other K-12 budget proposals put forth by the Governor in January was additional funding for Special Education through a Special Education Readiness grant that would provide a combination of one-time and on-going funding totaling \$576 million. The Special Education grant would provide financial relief to districts that have both an UPP of 55% and higher and Special Education enrollment as a percentage of district enrollment above the state-wide average of 10.93%.

The 2019-20 May Revise was released on May 9th. The revised budget plan contained a reduction to the January COLA to 3.26%. It also included an increase to the buy-down of the STRS rate to 16.70% and a 1.0% reduction to the 2020-21 rate from 19.1% to 18.1%

A modified version of the Special Education funding proposal remained in the budget, with an increase to the amount from \$576 million to \$696.2 million and the entire grant being made up of on-going funding. For districts eligible for this grant, funding would be an estimated \$14,549 per eligible pupil and could be used for any purpose.

In terms of facility funding, the Governor's May Revise included \$600 million, compared to \$750 million in the January budget, for a Full-Day Kindergarten Facilities Grant Program with the intent to increase school district participation in full-day kindergarten options.



California Budget 2019-20—May Revision <http://www.ebudget.ca.gov/budget/2019-20MR#/Home>

In an analysis of the May Revise budget proposal, the Legislative Analyst's Office, foresees the state reserves to be approximately \$0.70 billion higher than the Governor's estimates for the 2019-20 budget year. The LAO finds the state's budget outlook to be positive based on the assumptions that there is continued economic and revenue growth, spending growth slows for schools and community colleges and lower Medi-Cal costs. The report indicated concern in the Governor's plan to temporarily subsidize health care coverage for low and middle class Californians for three years. The budget plan includes cost savings and increased reserves once these subsidies sunset. The LAO is concerned that the state will not be able to sunset the subsidies in the face of growing health care costs and cuts in federal support for Medicare.

The LAO urges the state to continue to maintain an operating surplus in order to build sufficient reserves to weather a recession. It also encourages the state to continue to use surplus funds for one-time purposes rather expanding current programs or adding new programs.

BUDGET SUMMARY

Hemet Unified School District's 2019-20 budget has been developed using assumptions based on the Governor's May Revise budget proposal for the state, as well as recommendations and guidance from the Riverside County Office of Education, School Services of California, and other K-12 advocacy groups.

Hemet Unified's Local Control Funding Formula (LCFF) for the 2019-20 budget year is calculated using base rates and other factors provided in the May Revise. Student average daily attendance (ADA) is also a factor in the LCFF calculation. Adjustments are made to ADA for district students transferring in and out of charter schools. LCFF supplemental and concentration funding is calculated using a three-year rolling average of the district's unduplicated pupil percent (UPP) for district students that qualify for free and reduced meals, are identified as English learners, who are homeless or foster youth. The UPP is projected at 84.49% for 2019-20.

The budget assumes enrollment of 21,454 students, excluding charter school students and students enrolled in county programs. This is an increase of 107 students from the prior year. Enrollment growth is expected as a result of an improving local economy and housing market. Another 33 district students are expected to be enrolled in county programs in 2019-20. ADA is assumed to be approximately 94.57% of enrollment.

General fund revenues in 2019-20, including transfers in and other sources, are projected to total \$294.9 million. Expenditures, including transfers out and other uses, are budgeted at \$303.7 million. Expenditures are projected to exceed revenues by \$8.8 million leaving a combined general fund ending balance of \$22.28 million by June 30, 2020.

The district expects to see an overall increase in revenue of \$4.3 million over the prior year. LCFF revenues are projected to increase by \$9.6 million related to the 3.26% COLA, along with enrollment and student attendance growth. Reductions totaling almost \$5.4 million are expected in all other revenue categories due to fall off of one-time grants and carry over balances. Expenditures increase by \$18.0 million over the prior year as a result of salary and benefit cost increases, Local Control Accountability Plan initiatives and planned one-time spend down of LCAP balances for technology.

Mid-year salary increases negotiated for the 2018-19 year will impact the 2019-20 budget as a full year of the January 1, 2019 pay increases will be felt. The Hemet Teacher's Association (HTA) provided an increase of 2.0% that went into effect on January 1, 2019. Classified bargaining unit members agreement for 2018-19 provided for a 1% salary increase that also went into effect January 1, 2019.

A 0.42% increase to STRS costs has been added based on the current rate schedule provided by STRS and the buy-down proposal presented by the Governor in the May Revise budget. This brings the employer STRS contribution rate to 16.70% for 2019-20. PERS rates have been increased by 2.671% to 20.733%. Employer PERS rates are adjusted annually by the PERS board at their May meeting. The cost of step and column for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.39% for certificated salaries and benefits and 1.73% for classified salaries and benefits. The 2019-20 budget includes some staffing reductions related to prior year overstaffing and some staffing additions to support various LCAP initiatives.

The budget includes \$55.4 million in ongoing LCAP initiatives that are supported by LCFF supplemental and concentration funds with an additional \$2.6 million in unspent 2018-19 funding for classroom technology purchases. One new LCAP item has been added to address chronic absenteeism. On-going initiatives include extended day kindergarten, elementary reading or leveled literacy intervention (LLI). The LCAP initiatives are a result of input

2019-20 General Fund Budget Assumptions

LCFF Base Grant K-3	\$	8,503
LCFF Base Grant 4-6	\$	7,818
LCFF Base Grant 7-8	\$	8,050
LCFF Base Grant 9-12	\$	9,572
Unduplicated Pupil Percent (UPP) - 3 Yr Avg		84.49%
LCFF COLA		3.26%
School Year (days)		180
CBEDS Enrollment		21,454
CBEDS Enrollment with County programs		21,487
ADA		20,288.00
ADA with County programs		20,312.00
ADA %		94.57%
Salary Adjustments (HTA -full year of 2% 1/1/19 increase)		1.00%
Salary Adjustments (CSEA -full year of 1% 1/1/19 increase)		0.50%
Step and Column (CE)		1.39%
Step and Column (CL)		1.73%
STRS		16.70%
PERS		20.733%
Routine/Deferred Maint. Contribution		3.00%
Fund Balance Reserve		5.00%
Unrestricted Lottery (per ADA)	\$	151
Restricted Lottery (per ADA)	\$	53



received by the community, parents, students and staff to address goals identified in the district's Local Control and Accountability Plan and Strategic Plan. A summary of these initiatives is included in the appendix of this report.

Budgeted expenses also include \$1.8 million in unrestricted funds and another \$1.6 million in restricted lottery dollars set aside for the next phase in textbook adoptions. Utility costs are anticipated to remain flat at \$6.3 million with rate and usage increases off-set by savings from energy management and solar projects. Expenditures for other contracted services are expected to remain stable with no major increase or decrease anticipated. Capital outlay sees a drop of \$1.1 million to \$0.7 million. The drop-off is primarily related to one-time equipment purchases for CTE classes.

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

A component of the Local Control Funding Formula is the requirement for districts to develop a Local Control Accountability Plan (LCAP). The plan is designed to allow districts to identify actions that the district will take to meet the eight educational priorities identified by the state as well as any locally identified goals and priorities. The plan also addresses how the district expects to provide increased and improved services to those students for whom supplemental and concentration funding is received. These are students who qualify for free and reduced price meals, are English language learners or foster youth. The projected cost for each initiative is included in the LCAP and is accounted for in Hemet USD's proposed 2019-20 budget. LCAP expenditures fall across all expenditure categories as identified in the table below. In addition to initiatives supported by the supplemental and concentration grants under LCFF, the LCAP includes other strategies supported by other funding sources including Title I, Title II and Title III. Both the LCAP and the district's proposed budget were presented for public comment and input at a public hearing at the June 4, 2019 Governing Board meeting.

2019-20 LCAP	LCFF Supplemental/ Concentration Funds
(millions)	
Certificated Salaries	\$ 26.0
Classified Salaries	5.5
Employee Benefits	9.1
Books/Supplies	6.3
Services/Operating Expenses	5.2
Capital Outlay	0.0
Other Uses	3.3
Total	\$ 55.4
IT Supplies—PY unused balance	2.6
Total Expenses with Carry Over	\$ 58.0

STUDENT INFORMATION

ENROLLMENT

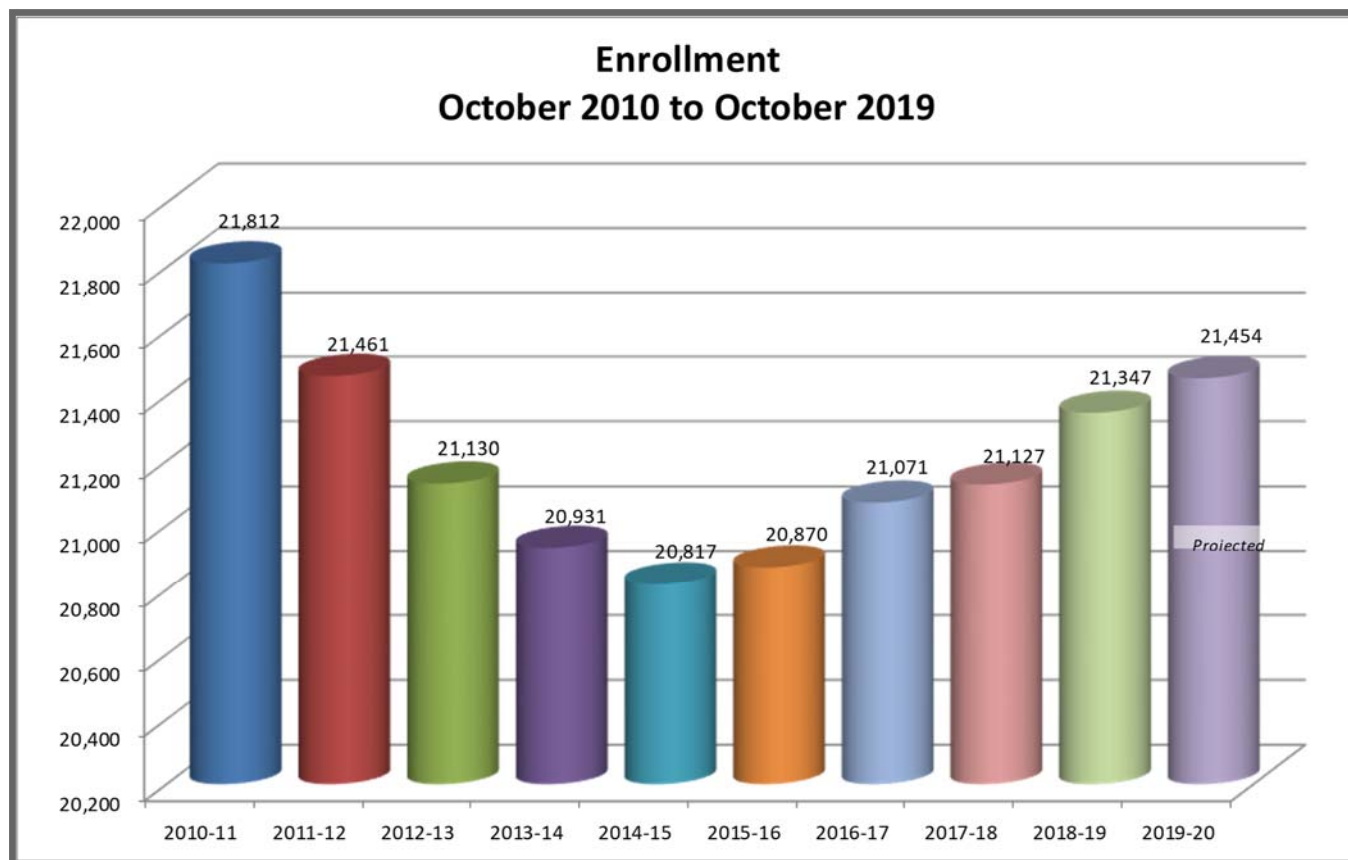
Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. Districts also report the number of students they have enrolled that are eligible for free or reduced priced meals, are identified as English learners or who are foster youth or who are homeless. These numbers, along with a variety of other student and staff demographic information, are used for comparative reporting with other districts in the state. The low income, English learner, foster data is compiled to determine each district's unduplicated pupil percentage (UPP) which is then used as the basis for LCFF supplemental and concentration funding.

Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2018 enrollment certified through CALPADS was reported at 21,347 excluding charter school students and students enrolled in county programs.

Data used to develop enrollment projections for the budget year include housing starts and birthrates. Budgeted enrollment for 2019-20 is projected at 21,454. This is an increase of 107 students or about 0.5% district-wide from the prior year. The expected increase is attributed to improvement in the local economy and housing market.

AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance or ADA is a number derived from a district's student attendance reporting system and is the primary factor used to determine LCFF base funding levels each year. ADA is equal to the average number of pupils who attend class each day over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the total number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P-2. The cut-off date for this attendance calculation is in mid April. A factor of 94.57% of projected enrollment was used to calculate estimated ADA for the budget year which is projected at 20,288 for students in Hemet schools or 20,312 with Hemet students enrolled in county programs are included.



Staffing

SALARIES AND STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised annually as part of the district's budget development process. The district works to ensure average class size maximums do not exceed levels identified in Ed Code or as outlined in the bargaining unit agreements with HTA. The formulas summarized in the table on this page have been used as the starting basis for 2019-20 staffing levels. Staffing augmentations to the formula, subsequent to budget adoption are reviewed by a staffing committee and approved by cabinet.

Approximately 78.4% of all 2019-20 general fund expenditures are committed to salaries and related benefit costs. Salary and benefits include adjustments for step and column and the first full year of the January 2019 pay increases for all bargaining unit members, as well as costs related to rate increases for both STRS and PERS.

Over 300 positions and/or 6th period assignments have been added to the district since the inception of the LCAP across the certificated, classified and management employee groups. The added positions are being used to lower staffing ratios and to provide additional instructional, counseling and Tier II support to students who fall into the sub-groups for which the district receives LCFF supplemental and concentration funds. Additional administrative support has also been added through LCAP initiatives

Staffing for special education classes is analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary. The budget includes special education teacher, aide, and support staff positions to meet current projected needs.

EMPLOYEE BENEFITS

Statutory Benefits

In compliance with federal and state laws, Hemet Unified School District provides the following statutory benefits.

Social Security / OASDI / FICA / Alternate FICA

Most employees who are not eligible for STRS participate in the federal Social Security program through mandatory payroll deductions. Social Security, also known as OASDI (old-age, survivor, disability insurance) or FICA (federal insurance contributions act) provides retirement benefits for individuals who have worked the required number of years for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district, is based on a rate determined and established by the Social Security Administration and is currently set at 6.2% for both the employee and employer. The district also provides an alternate FICA plan to substitute and part-time employees who work less than four hours per day in all combined positions. This plan invests employee and employer contributions in a private retirement plan which the employee has access to upon retirement.

2019-20 Staffing	
Position	Formula
Principal	1.0 per site
Ass't Principal - Elementary - 600-800 students	0.50
800-1100 students	1.00
1100 or more students	1.50
Assistant Principal - Middle School	1.50
Assistant Principal - High School	3.00
Assistant Principal/Athletic Director- Athletics (HS)	1.00
Teachers - TK-5	26:1
Teachers - Grades 6-8	31:1
Teachers - Grades 9-12	31:1
Counselors - MS (Base)	1.00 per site
Counselors - HS (Base)	3.00 per site
Librarian	2.00 per district
Office Manager	1.00 per site
Clerical Support	Varies
Library Tech	1.0 per site
Health Tech	0.875 per site
Campus Supervisors (HS)	1.0 hr per 44 students
Campus Supervisors (MS)	1.0 hr per 50 students
Supervision Aides (Elementary)	1.0 hr per 50 students
Plant Manager (HS)	1.0 per site
Custodian	Varies

MediCare / FICA

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older or who are disabled. Payment is required through the federal insurance contributions act (FICA). Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

Unemployment Insurance

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2018-19 unemployment rate for all districts in the county remains at 0.05%.

Workers Compensation Insurance

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. Reserves and all financial activities for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67. The employer contribution rate for worker's compensation in 2018-19 is set at 0.75% of salaries paid. The district is projecting to end the 2018-19 year with approximately \$7.0 million in reserves for future claims and another \$3.0 million in the Worker's Comp account's ending balance.

Other Employee Benefits

In addition to the statutory benefits described above, Hemet Unified School District also contributes to employee retirement plans and health and welfare benefits.

Retirement Plans

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). The STRS rate for 2019-20 is officially 18.13%. However buy-down proposals included in the Governor's budget will reduce the rate to 16.70% for the 2019-20 year. In addition to actual payments made to STRS for its employees, the district is also required to include in its financial statements, payments made to STRS on behalf of its employees by the State of California and the corresponding revenue. The on-behalf amount is calculated annually based on STRS actuarial reports. For 2019-20, the amount that will be reported as STRS On-Behalf payments in the combined general fund is projected at \$11.54 million. This is an increase of \$1.35 million over the current 2018-19 estimate. On-behalf amounts reported in other funds, including the Charter School, Adult Education, Child Development and Enterprise funds, total \$326,200.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The rate for the employer share of PERS costs for all its CalPERS members is set at their April meeting each year. The rate established for 2019-20 is 20.733%, an increase of 2.671% over the 2018-19 rate. PERS employer costs are expected to increase over the next several years in order to pay down the plan's growing unfunded liability. PERS rates are currently expected to peak in 2024-25 at 26.60% with a slight reduction to 26.50% in 2025-26.

In addition to the state STRS and PERS retirement plans, employees may elect to participate in a variety of private retirement and deferred compensation plans through voluntary payroll deductions.

Health and Welfare Benefits

The district contribution to health and welfare plans is currently capped at \$10,700 for classified and management employees and \$10,600 for certificated bargaining unit members. The total cost of health and welfare insurance coverage varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions.



Other Post Employment Benefits (OPEB)

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service are eligible to receive an annual contribution from the district toward health and welfare costs. The benefits are paid for a maximum of 10 years or until the retired employee reaches age 65, whichever comes first. The current contribution for retiree health insurance for HTA members is \$4,500. The contribution for all other employee group retirees remains at \$3,500 per year. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you go basis. The rates charged for OPEB costs for 2019-20 to cover current year retiree benefits costs are projected to be 0.100% of salaries and a flat rate of \$125.00 per FTE to fund active retirees benefits. These rates can be adjusted periodically during the year based on program contributions from salaries and pay outs.

An actuarial study of the district's post-retirement benefits has estimated the district's total liability for this plan at \$30.1 million as of July 1, 2018. The district is encouraged to make annual contributions to work toward fully funding this liability in addition to the pay-as-you-go costs. As of June 30, 2020 the district anticipates it will have just under \$5.0 million set aside in Fund 20, a special reserve fund for other post employment benefits to fund a portion of the overall liability.



Top Left: John Campbell, WVHS Teacher - Recipient of the January 2019 Governing Board's Recognition Award
Top Right: Colleen Flavin, Principal Harmony Elementary – 2018-19 Principal of the Year for Riverside County
Bottom Left: Chris Wynn, Director of Security: Campus Safety Director of the Year Finalist
Bottom Right: Kelly Duggins, BARR Coordinator Tahquitz HS—January 2019 Governing Board Good Apple Award

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General Fund Budget

REVENUES

Hemet Unified School District's general fund revenues from state, federal and local sources for 2019-20 are projected to be \$289.0 million, a \$4.19 million or 1.5% increase over the total estimated revenue for 2018-19. An additional \$5.8 million in revenue is recorded as transfers in from other funds for a total of \$294,859,394.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula constitutes the main revenue source supporting unrestricted expenditures including classroom instruction and district operations. The district's LCFF is made up of local property tax receipts, Propositions 30 and 55 Education Protection Act funds and state aid. LCFF is made up several components including base funding, grade span adjustment add-ons and supplemental and concentration grants. LCFF revenue is calculated for each district by multiplying their projected average daily attendance by the budget year's funded base rate for each grade level along with the grade span adjustments, and supplemental and concentration funds for unduplicated students in the targeted groups.

The district's LCFF base funding is projected at \$177.1 million and LCFF supplemental/concentration funding is projected at \$55.4 million for a combined total of \$232.5 million for the 2019-20 budget year. This is an increase of \$9.65 million over the prior year of which \$3.3 million is attributed to supplemental /concentration funding with the remaining \$6.35 million an increase to the base grant. The supplemental/concentration grant portion of LCFF revenues are to be used to provide increased or improved services to the students for whom the district receives the additional revenue. The increased and improved services funded by the supplemental/concentration grants are to be identified in the district's LCAP.

LCFF Factors Per ADA	TK-3	Grades 4-6	Grades 7-8	Grades 9-12
2019-20 Base	\$ 7,702	\$ 7,818	\$ 8,050	\$ 9,329
Grade Span Adjustments	\$ 801			\$ 243
Total Base	\$ 8,503	\$ 7,818	\$ 8,050	\$ 9,572
Supplemental (20% of base)	\$ 1,701	\$ 1,564	\$ 1,610	\$ 1,914
Concentration (50% of base—UPP above 55%)	\$ 4,252	\$ 3,909	\$ 4,025	\$ 4,786

Federal Revenue

Total federal revenues for the combined general fund are budgeted at \$17.8 million, which is a drop of just under \$800,000 from the prior year. Reductions in this revenue source are related to reductions to federal Title I funding and the fall off of one-time revenues and carry over. Unrestricted revenues make up just \$929,675 of all general fund federal dollars. The balance comes from restricted federal sources and include nearly \$9.7 million for the district's Title I, Title II, and Title III programs. Federal funds to support district schools that qualify for Comprehensive Support and Improvement are also included in the 2019-20 budget. Other budgeted restricted federal revenues include \$4.7 million for special education programs and \$1.3 million for Head Start. The remaining \$1.2 million is for vocational programs, afterschool programs and various other small grants.

Other State Revenue

Anticipated state revenues for the 2019-20 are down by \$3.8 million from 2018-19 funding levels and are expected to total \$22.2 million. The drop in state funds is related to the discontinuation of the one-time mandate revenues the state has provided annually for the past several years. State revenues are both restricted and unrestricted.

Unrestricted state revenues total \$4.2 million and are comprised of lottery revenues, various state reimbursements, and the mandate block grant. Restricted state revenues total \$18.0 million with \$11.5 million associated with payments made on behalf of Hemet USD employees by the state to the State Teachers Retirement System (STRS). Formulas established by CDE and STRS are used to calculate the amount of revenue used by the state to cover payments made to STRS on behalf of Hemet Unified employees. While the on-behalf revenue is reported in the district's financial reports, actual cash receipts do not pass through the district accounts. Other restricted state revenues include \$1.3 million for special education programs, \$2.95 million for the after-school program, and just over \$1.1 million for restricted lottery. The balance is comprised of smaller state grants including the CTE incentive grant.



Local Revenue

Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, e-rate discounts, donations and facilities use fees. There is \$16.4 million budgeted in the general fund in this category for 2019-20. \$9.7 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$4.1 million is budgeted for redevelopment receipts. \$1.8 million in local revenue comes from donations, e-rate credits, and administrative cost reimbursements from CFD's. The balance is for print shop activities, miscellaneous fees, reimbursements, facilities use charges, and interest.

Other Sources/Transfers In/Contributions

Transfers In from Other Funds

Transfers in from other funds to the general fund total \$5.8 million and are associated with excess contract revenue for transportation services provided to other districts, special education revenue received by the Western Center Academy charter school and transfers from Fund 40—Capital Outlay Reserve Account. The transportation contract revenues transferred in from Fund 63—Enterprise Fund are projected at \$5.1 million for 2019-20 and are used to cover the cost of Hemet USD transportation above the \$1.5 million that comes in as the transportation add-on under LCFF. Charter special education revenues transferred from Fund 09 are budgeted at just under \$400,000. According to the Memorandum of Understanding agreement between Western Center Academy and the district, the charter school's special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students. \$250,000 is expected to be transferred from Fund 40 for various capital equipment needs including classroom furniture and school facility improvements. The district makes contributions to this fund from the general fund each year and transfers out amounts as needed to cover capital equipment needs.

Contributions

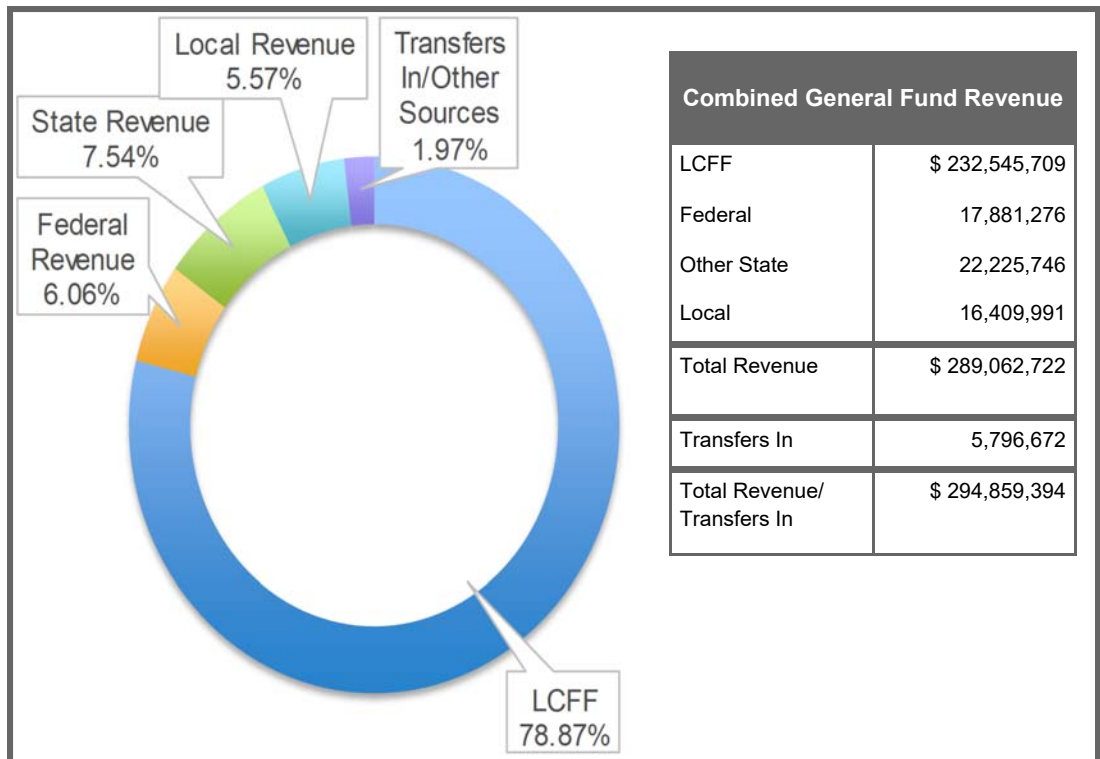
Contributions between the unrestricted and restricted general funds are expected to be \$38.2 million in the 2019-20 budget year. This is an increase of approximately \$1.9 million over the prior year's expected contribution. Increases in contributions are attributed to rising costs in under-funded special education programs as well as growth in the required 3% contribution to the routine maintenance account.

Special Education

Special education costs typically exceed the revenue provided to the district from state, federal and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2019-20 are budgeted at \$28.9 million or \$1.0 million over prior year levels. The contribution includes the amount in LCFF revenue the district receives for Special Education students' ADA. Growth in special education costs is related to salary increases, growing retirement costs, program expansion and increasing demands for services.

Routine Maintenance

Hemet USD is contributing \$9.1 million to its routine maintenance program in 2019-20, an increase of \$0.5 million over the prior year. The legally required contribution to routine maintenance is an amount equivalent to 3% of combined general fund expenditures. During the recession, the state gave districts flexibility to reduce the contribution to 1.0% of general fund expenditures. This flexibility expires in 2019-20 and for districts that received Prop 51 funding for facilities,



LCFF	\$ 232,545,709
Federal	17,881,276
Other State	22,225,746
Local	16,409,991
Total Revenue	\$ 289,062,722
Transfers In	5,796,672
Total Revenue/ Transfers In	\$ 294,859,394



the flexibility expires in the year the District received those funds. Hemet USD was required to increase its RRM contribution to the full 3% for the 2018-19 budget because it received Prop 51 funding in 2018-19 and will continue to fund at the 3% level as required going forward.

Other Contributions

A contribution of \$245,561 is made from unrestricted general fund sources to support costs associated with the Medi-Cal reimbursement program. Medi-Cal Billing reimbursements are projected to be less the level of expenditures reported in this program.

EXPENDITURES

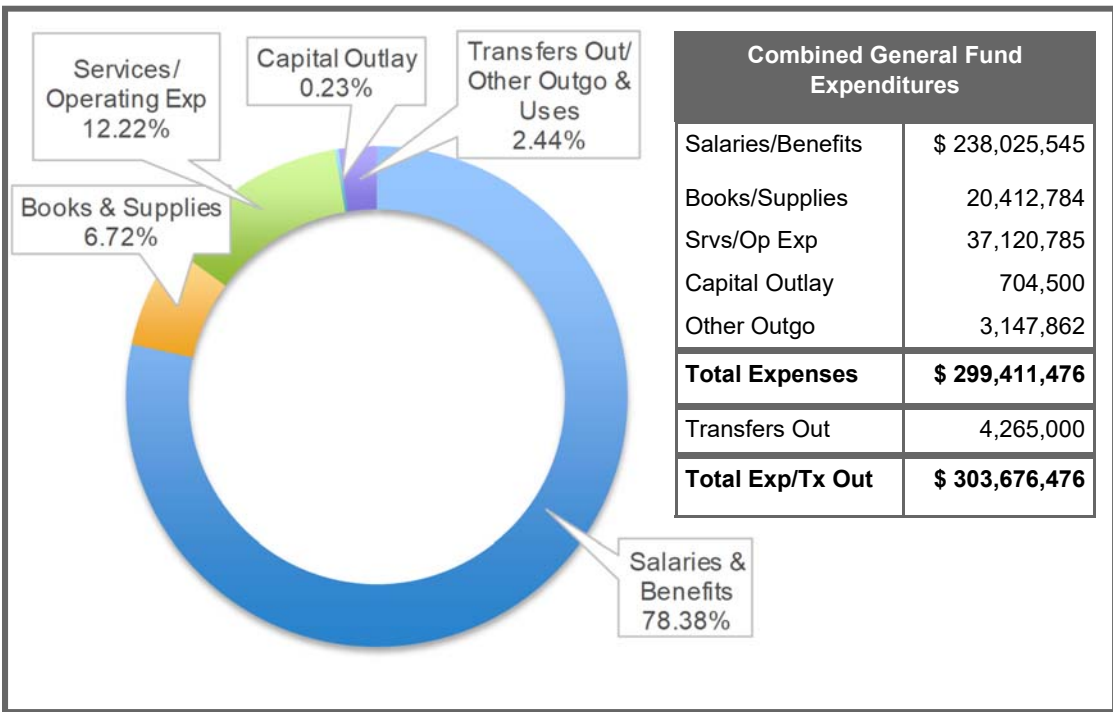
General fund expenditures, other uses and transfers out to other funds total \$303.7 million for the 2019-20 budget year. This is \$18.0 million or 6.3% more than the district expects to spend for the 2018-19 year. The growth in expenses is related to added staff, negotiated salary settlement increases, growing employee benefit costs, as well as LCAP initiatives. LCAP items supported by LCFF supplemental and concentration dollars are listed on page A-9 of the appendix.

Salaries and Benefits

Salaries and benefit expenses total \$238.0 million and comprise 78.4% of the district’s combined general fund expenditures and other uses. A majority of regular approved positions and substitute costs are paid from a general salary account and are given a school or department location code to enable monitoring of staffing levels. Staff to provide special education instruction and services are assigned based on case-load requirements and on an as needed basis. Special education positions are charged to restricted special education accounts. In addition to regular approved positions, sites and departments are provided budget allocations for extra-duty assignments and overtime costs as necessary. A budget of \$950,000 for extra duty, and \$195,000 for overtime expenses. Additional funds for substitutes and extra duty are included in the general payroll account for long-term absences and in various LCAP accounts.

Changes affecting salary and benefit costs in 2019-20 include step and column growth which averages about 1.39% for certificated employees and 1.73% for classified. In addition, the balance of a 2018-19 mid-year salary increases negotiated for both bargaining units has been factored in to salary and benefit costs for 2019-20. Those settlement agreements provided a 2% increase to HTA members and a 1% increase for CSEA members effective January 1, 2019. The first full year impact of that increase will be felt in 2019-20.

Employee benefit costs see growth over the prior year with employer STRS rates moving up 0.42% to 16.70% and PERS rates increasing by 2.671% to 20.733%. Growth in the amounts reported by the district for STRS On-Behalf payments add \$1.0 million in additional benefits costs over 2018-19 levels.



Also reported in the employee benefits expense category are Other Post Employment Benefit (OPEB) costs which are allocated across all positions. The rates for OPEB are based on estimated cost of retiree benefits for the budget year, total salary costs and total positions. The OPEB rate may be adjusted up or down during the year to meet the actual cost of the district’s pay-as-you go expenses for the budget year. After the close of the 2018-19 fiscal year, the final OPEB rate for the new budget year may be adjusted to account for available ending balances in the account. Initially, the OPEB rate for 2019-

20 has been set at \$125.00 per FTE and 0.100% of salaries.

The rates for the 2019-20 year for the district's self-funded worker's compensation plan remain at the prior year level of 0.75%. The workers compensation account has amassed a significant fund balance and the contribution rate has been reduced slightly to provide some relief to the general fund while the district spends down some of the worker's compensation fund balance. All other employee benefits costs remain unchanged from the prior year.

Books and Supplies

The 2019-20 combined general fund budget shows \$20.4 million allocated for books and supplies. This is \$6.7 million more than the amount expected to be spent in this category in 2018-19. The increase in costs is related to planned spend down of unspent LCAP balances for technology purchases, textbook adoptions and as well as one-time expenditures for CTE programs. \$1.8 million has been set aside in unrestricted funds along with \$1.6 million in restricted lottery funds for additional text book adoption costs in 2019-20. Along with textbooks, the cost for Chrome-books, laptops, and other technology devices are budgeted in the books and supplies category. Expenses also include consumable supplies that school sites and departments need to operate during the year such as paper, workbooks and office supplies.

Services and Operating Expenses

Utilities, property and liability insurance, web-based instructional and assessment applications, professional/consulting services, repairs, consultants, non-public school (NPS) tuition for special education students, and travel and conferences are among the costs reported in the Services and Operating Expenses category where \$37.1 million is budgeted for 2019-20. This amount is up by \$0.60 million from the projected level of expenditures in this category for the 2018-19 year primarily for rate increases in utilities and insurance. Services and operating expenses include \$6.7 million in transportation costs for Hemet USD students. The majority of student transportation expenses are supported by proceeds from contracts with other districts, with the balance covered by \$1.54 million in LCFF funding for transportation.

For special education students attending non-public schools, contracts with RCOE for CTE teachers and contracts with Valley-Wide for after school programs the district anticipates spending \$5.4 million. Utility costs are budgeted at \$6.25 million. An additional \$10.2 million is budgeted for professional/consulting services including legal and audit services, contracts with the City of Hemet and Riverside County Sheriff's office for SRO's and contracts for Special Ed services. The remaining \$8.6 million is budgeted for dues, staff development conferences, workshops, and mileage reimbursement costs, property and liability insurance, repairs, leases, and communication related costs including internet and phones.

Capital Outlay

A budget of \$704,500 is set aside for capital outlay costs for 2019-20. This is for technology upgrades, servers for data and assessment analysis, vehicles and grounds and custodial equipment. Capital purchases are supported by e-rate credits, site/department allocations and balances set aside for this purpose in the district's equipment replacement account in Fund 40.

Other Outgo

Other outgo is where debt payments for capital leases and other financing activities are recorded as well as tuition payments for district students attending county programs or state schools. For 2019-20, \$4.0 million is budgeted in this category in the general fund. Certificates of Participation (COPs), long-term debt that was issued for capital equipment and facility construction in prior years, are paid from redevelopment funds and make up \$3.7 million of the total costs in this expenditure category. The remaining \$300,000 are related to tuition costs.

A negative \$933,200 expense in the other outgo/transfers of indirect costs category is budgeted for 2019-20. This represents credits transferred into the general fund from other district funds such as Adult Education Fund (Fund 11), Child Development (Fund 12), Cafeteria (Fund 13) and the transportation enterprise fund in Fund 63 for indirect charges.



Indirect charges offset the costs of centralized services provided by the general fund to programs accounted for in other funds and programs. Indirect rates for some programs are established by the California Department of Education or the federal government. The indirect rate for most programs comes from a formula calculated annually with the Unaudited Actuals report and is unique to each school district. Services provided to these programs for which indirect costs are charged include utility costs, payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2019-20 has been set at 5.88%.

Other Uses/Transfers Out

Transfers Out to Other Funds

Currently, \$4,265,000 is budgeted as a transfer out to other funds. From this total, \$3,770,000 of this total is a transfer to the deferred maintenance account in Fund 14 from the routine restricted maintenance account and comes out of the \$9.0 million contributed to routine maintenance. This is a \$670,000 increase over the prior year for planned projects. The remaining \$495,000 is transferred out to Fund 40 Reserve for Capital Outlay as a reserve account for unanticipated future capital equipment and capital improvement projects.

SITE AND DEPARTMENT ALLOCATIONS

Site Allocations

In addition to a variety of restricted funding sources, site lottery allocations and donations, school sites receive two unrestricted site budget allocations each year. Schools are given a base allocation which is determined by a per ADA rate that is grade span adjusted. Elementary schools receive an add on to their discretionary allocation for instructional materials printing costs. Schools also receive a weighted supplemental allocation based on factors that include each school's LCFF unduplicated pupil percent and special education enrollment. The supplemental allocation is supported by LCFF supplemental and concentration revenues should be used to provide increased or improved services to the students that generate the funds. Detailed information on the budget allocations for each school is provided in the appendix of this report.

Site Lottery Allocations

The Hemet Teacher's Association (HTA) contract article 20.1, stipulates that 20% of unrestricted lottery revenues received by the district are to be allocated to school sites and may be used for expenses such as equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected HTA member full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dartboard and is estimated at \$151 per ADA for 2019-20. The district's unrestricted lottery revenue for 2019-20 is projected at \$3.2 million with \$646,540 distributed to sites per the CBA.

Other Allocations

Middle and high schools receive allocations for their athletic programs. Athletic budget increases were an LCAP priority for 2014-15 and that priority remains intact in the district's 2019-20 plan. The LCAP initiative adds \$1.0 million to amounts allocated for site athletics prior to 2014-15. The total budget set aside for site athletic programs for 2019-20 is \$2.0 million. In prior years, site allocations to schools were a flat amount regardless of the number of sports or student participants at each site. Beginning in 2019-20, the district has centralized some of the costs that previously were the responsibility of sites to pay from their athletic allocation. The centralized costs will include coaching stipends, trainers, uniforms and emergency services. Sites will get a separate allocation to cover costs that include items such



as transportation, security, dues and official fees.

All school sites and some departments receive an allocation for extra duty payroll costs for both certificated and classified employees.

Summaries of site allocations are listed beginning on page A-4 in the appendix section of this report

Department Allocations

Allocations for each department are developed on a zero-based budget method. Each department head analyzes and projects expenditure needs for the upcoming year. Meetings are held with Business Services staff to review requests and budget levels are established. Department allocations are, in many cases, the sole source of funding for operating expenses. Allocations for each department are included page A-6 in the appendix of this report.

LCAP Expenditures

Costs associated with LCAP initiatives that are supported by the LCFF supplemental and concentration grants are budgeted in the district's unrestricted general fund. Those costs for 2019-20 amount to \$55.4 million and fully utilize the budget year's supplemental and concentration grants that are part of the district's LCFF revenues. LCAP expenditures cover a wide range of services and activities and are targeted toward three district goals: Teaching and Learning, Systems of Support, and Culture and Climate. A complete list of LCAP initiatives is included in the appendix of this report on page A-9.



RESTRICTED GENERAL FUND

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by federal and state agencies and various funding sources. Over 45% of funds supporting restricted programs are in the form of contributions from the unrestricted general fund. The remaining 55% comes from federal, state, and local sources. These revenues are to be used only for expenditures specified by the granting agency, including English language learners, special education, after school programs, and economically disadvantaged students.

Restricted federal programs include Title I, Title II, Title III and various special education funding. Revenue for federal restricted programs is projected to total \$16.9 million. State restricted programs include lottery, after school education and safety (SAFE), CTE, STRS On-Behalf and special education. Restricted state revenues are budgeted at \$18.0 million for 2019-20. Local restricted revenues, projected at \$13.8 million, are comprised primarily of redevelopment receipts and SELPA pass-through funds for Special Education. Routine Restricted Maintenance (RRM) is also reported in the restricted portion of the general fund. This program is funded entirely by contributions from unrestricted revenues. The mandatory contribution to RRM is 3% of combined general fund expenditures, which for 2019-20 is projected at \$9.1 million.

Budgeted expenditures and transfers out for the restricted portion of the general fund total \$88.1 million.

Most restricted program expenses are budgeted to

match anticipated revenues. Any unspent restricted revenues remaining at the end of the prior fiscal year are typically rebudgeted in late September of the following year or remain in the legally restricted portion of the district's general fund ending fund balance.



ENTREPRENUERIAL ACTIVITIES

In an effort to generate revenue to off-set the district's own transportation, nutrition and printing costs, entrepreneurial opportunities have been actively pursued in the these areas.

Transportation

Hemet USD transportation department engages in entrepreneurial activities by providing and managing transportation services for other districts throughout Riverside County and Southern California, including those in the Los Angeles and Pasadena areas. The department also transports resident students attending the California School for the Deaf in Riverside to their homes throughout Southern California on weekends.

Through these efforts, the district has been able to eliminate the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Enterprise Fund. Excess contract revenues estimated at \$5.2 million will be transferred to the general fund from the enterprise fund to off-set transportation costs for Hemet USD students. Another \$600,000 in indirect charges are assessed to cover administrative costs such as utilities, payroll processing, human resources services, technology, and purchasing that are paid from the district's general fund.

Instructional Publication Center

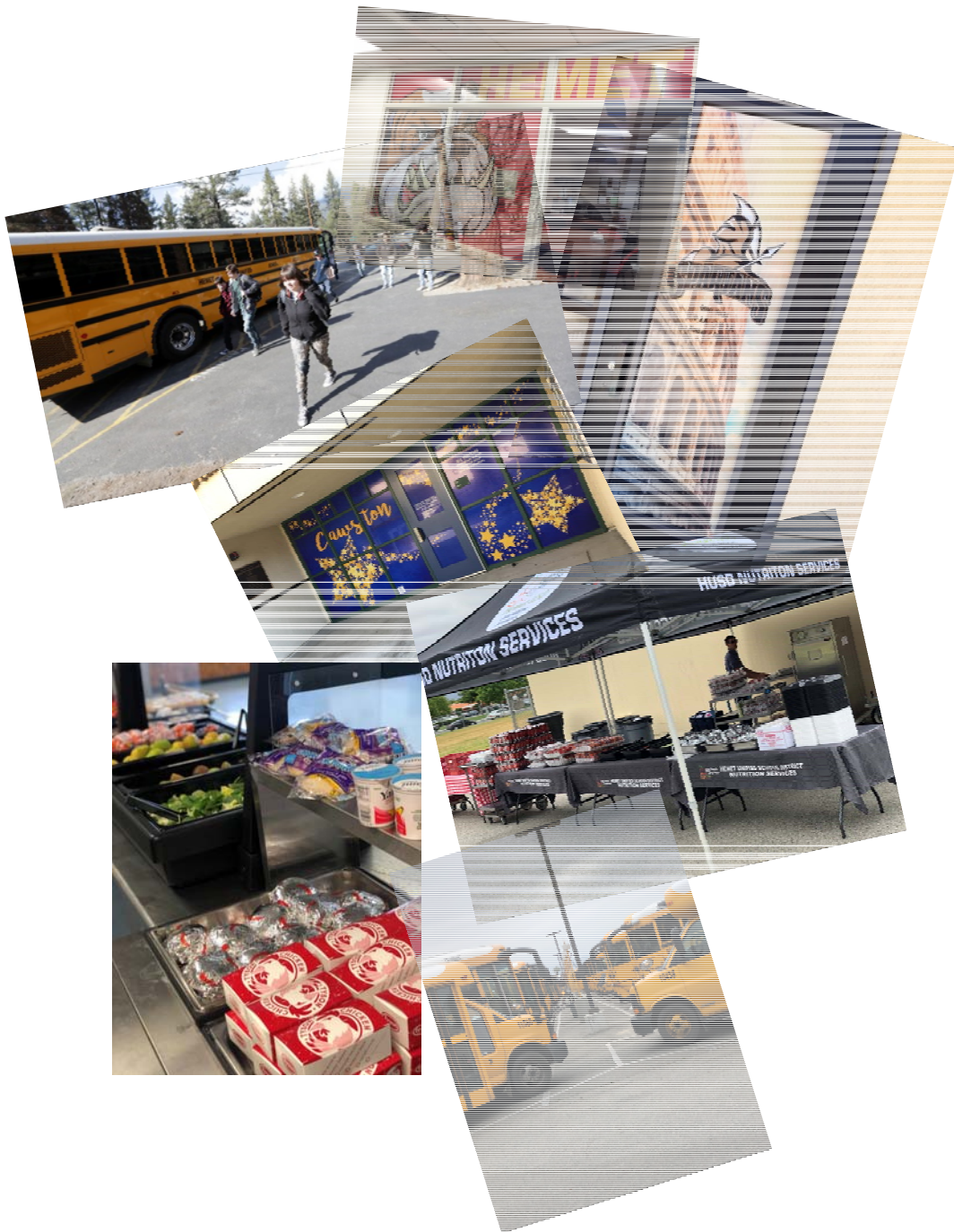
The Instructional Publication Center provides printing services to all schools within the district as well as to other districts in the area. The average annual output includes 30 million black and white impressions as well as over 600,000 color impressions. The center prints the district's annual benchmark testing materials, registration packets and curriculum. It also prints banners and decorative window and door graphics that tell the story of each school site. In addition to district schools and administrative operations, the center serves nine outside non-profit agencies. The financial benefit the district receives from its printing operations is primarily realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate savings at a minimum of \$450,000 annually. Other districts for which the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda School District.

Nutrition Services

The district's Nutrition Services Department also does what it can to generate additional revenues for its operations through catering services. The department has been successful in bringing in new dollars. These funds are reported and kept outside the General Fund in Fund 13 Cafeteria Fund. While these revenues cannot provide any relief to the general fund, they have helped the Nutrition Department avoid encroachment on the general fund and provided funding for activities that nutrition cannot pay for from its federal meal reimbursements. The funds have been used to make equipment purchases that improve efficiencies in food preparation and serving at the Nutrition Center and school site kitchens.

2019-20 Restricted Program Expenditures

Resource Code/Program	Expenditure Budget Amount
3010 Title I	\$ 7,444,101
3182 ESSA - School Improvement (CSI)	\$ 339,786
3310 Spec Ed IDEA Local Asst	4,811,087
3311 Special Ed IDEA Local Asst - Prvt Schls	
3315 Spec Ed IDEA PreSchool	125,164
3327 Special Ed IDEA - Mental Health	325,000
3345 Special Ed IDEA PreSchool Staff Dvlpmnt	
3550 Carl Perkins CTE	218,724
4035 Title II - Part A	907,866
4124 Calif 21st Century	825,000
4127 ESSA Title IV - Student Support	551,303
4203 Title III - LEP	269,515
4510 Title VII - Indian Ed	18,000
5210 Head Start	1,271,345
5640 Medi-Cal Reimbursements	420,561
5920 PBIS Grant	194,087
6010 After School Program (ASES)	2,945,537
6011 After School Kids Code Pilot Program	46,000
6300 Lottery - Restricted	1,794,068
6387 Career Technical Ed (CTE) Incentive	400,000
6500 Special Education	38,326,663
6512 Special Education - Mental Health	1,284,356
6520 Special Education - Workability	76,575
6531 Special Ed - Low Incidence Equipment	110,000
6690 Tobacco Use Prevention Ed (TUPE)	28,671
6695 TUPE - Local Assistance (Prop 56)	194,479
7010 Agricultural CTE	32,503
7085 Learning Communities for School Success	361,474
7311 Classified School Employees Prof Dvl	65,000
7510 Low Performing Students Block Grant	474,594
7690 STRS On-Behalf	11,544,132
8150 Routine Maintenance & Repairs	8,903,757
9986 Redevelopment	3,799,062
Total	\$ 88,111,972



ENDING FUND BALANCE

The general fund's ending fund balance is made up of funds that are categorized as non-spendable, legally restricted, committed for specific uses as authorized by the governing board, assigned or unassigned. Along with the fund balance assignment resolution, the board annually re-authorizes a formal economic reserve policy in which a minimum 5% reserve for economic uncertainty (REU) for Hemet Unified has been established. This level of reserves for economic uncertainty is an additional 2% above the statutory minimum reserve of 3% set by the state. The REU is in the unassigned ending balance category. Effective with the 2015-16 year, districts with an assigned or unassigned reserve greater than the statutory minimum must disclose the amount of the excess reserves at public hearing. Hemet Unified's 5% reserve exceeds the 3% statutory minimum by approximately \$5.3 million. This has been disclosed at a public hearing during the June 4, 2019 meeting of the Hemet USD's Governing Board.

As indicated in the table below, the district's 2019-20 combined general fund is expected to see expenses exceed revenues by \$8.8 million leaving an ending balance of \$22.3 million. Of that, \$3.6 million is legally restricted, \$3.3 million is assigned for specific uses and \$0.2 million of the ending balance is non-spendable and is made up of warehouse inventory (stores) and cash in banks outside the district's account at the county treasury. The remaining \$15.2 million is set aside as a 5.0% reserve for economic uncertainty in the assigned/unassigned ending balance category.

2019-20 Adopted Budget General Fund Ending Balance	
Projected Beginning Fund Balance	\$ 31,098,361
Net Increase (Decrease) in Fund Balance	<u>(8,817,082)</u>
Ending Fund Balance	\$ 22,281,279
Summary Fund Balance Restrictions	
Economic Uncertainty (5%)	\$ 15,183,825
Revolving Cash	25,000
Stores Inventory Reserve	167,825
Unrestricted Assigned Balances	<u>3,265,084</u>
Legally Restricted Balances	<u>3,639,545</u>
Total Fund Balance	\$ 22,281,279
Unrestricted Carry Over/ Available for Board Assignments	<u>\$ -</u>
<u>Assigned Balances</u>	
Supplemental/Intervention	\$ 797,355
Instructional Materials/Srvcs	1,192,867
H&W Premiums	775,404
IT Infrastructure	265,965
Lottery - Books/Instructional Supplies	233,493
	\$ 3,265,084



Other District Funds

The 2019-20 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 650,898	\$ 8,101,466	\$ 7,991,413	\$ 760,951
Fund 11—Adult Education	-0-	731,433	731,433	-0-
Fund 12—Child Development	89,572	2,827,177	2,827,177	89,572
Fund 13—Cafeteria	3,392,828	16,293,215	15,891,703	3,794,340
Fund 14—Deferred Maintenance	-0-	3,779,000	3,770,000	9,000
Fund 20—OPEB Reserve	5,011,543	105,000	-0-	5,116,543
Fund 21—Building Fund	27,328,000	18,000	16,570,000	10,776,000
Fund 25—Capital Facilities	5,622,345	1,497,200	2,040,000	5,079,545
Fund 35—County School Facilities	3,030,978	40,000	654,222	2,416,756
Fund 40—Reserve for Capital Outlay	583,594	499,500	250,000	833,094
Fund 63—Enterprise Fund (Transportation)	172	25,064,582	23,877,591	1,187,163
Fund 67—Self-Insurance—Workers Comp	2,738,324	1,680,674	2,450,000	1,968,998
Fund 68—Self Insurance (F67)—OPEB	-0-	358,274	358,274	-0-
Total Other Funds	\$ 48,448,254	\$ 60,995,521	\$ 77,411,813	\$ 32,031,962

Notable items for other funds include:

Fund 14—Deferred Maintenance—Contributions to Fund 14-Deferred Maintenance come from the routine restricted maintenance account in the general fund.

Fund 20— Reserve for Postemployment Benefits was opened late in the 2012-13 year with an initial deposit of \$1.5 million for future retiree benefits liabilities. Several deposits from the unrestricted general fund reserves have been made in years when funds were available. No deposits were made in 2018-19 or are anticipated for 2019-20.

Fund 21— Building Fund—Revenue and expenditures related to bond issuances for school construction and improvements are reported in this fund, In 2019-20, transactions are related to the first issue of \$27.32 million in Measure X bonds.

Fund 63—Enterprise Fund was established in late 2013-14 to account for expenses and revenues related to contracts for transportation services provided to other districts. Unlike other district funds, the ending balance in this fund is reported as the net position as a business type activity and takes into account the value and depreciation of capital assets, as well as long term liabilities for debt payments, and retirement liabilities. The cash balance in Fund 63 is currently \$7.0 million and is projected to be approximately \$8.0 million by June 30, 2020.

Fund 67— Self Insurance expenses include worker's compensation claims and expenses. In addition to the projected \$2.0 million ending balance, another \$8.1 million is set aside in accounts payable for an Incurred But Not Recorded (IBNR) reserve. The total ending cash balance in Fund 67 is estimated to be \$11.0 million by June 30, 2019 and drop slightly to \$10 million by June 2020. The cash balance in this fund has grown over the years, and as a result, the rate charged on salaries continues at a reduced level the 2019-20 budget year in an effort to put some relief on the general fund and to utilize some of the excess funds in this account. Cash loans to other district funds as needed are made from the Self-Insurance fund.

Fund 68 was opened in 2011-12. This fund is a sub-set of Fund 67 and is used to account separately for the district's pay-as-you go post retirement health benefit costs and revenues. All activity in Fund 68 is reported with Fund 67 in the state SACS forms.



Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

Assumptions used to develop the district's multi-year projections are presented in the table below and were developed based on recommendations and guidance from the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, multi-year projections included in the 2019-20 budget show the district will be able to meet its fiscal obligations in 2019-20 and the two subsequent fiscal years.

Enrollment/ADA

The 2019-20 enrollment is expected to increase by 0.50% from enrollment reported in October 2018. The increase is related an improving local economy bring more students back to the area and to birth rate trends. The district is projecting enrollment to remain fairly flat through 2020-22. ADA as a percentage of enrollment will remain fairly consistent at 94.5%. This is considered to be a reasonable assumption based on recent trends.

Revenues

The governor budget proposals for 2019-20 include a 3.26% cost of living adjustment (COLA). COLA rates are from the California Department of Finance (DOF) estimates and information provided in the Governor's May Revise budget proposal. COLA rates have been applied to the district's LCFF base and are used in its LCFF calculations through 2020-22. The COLA for 2020-21 is projected at 3.00% and 2.80% in 2021-22.

With the exception of the fall off of one time grants, no significant changes are currently projected for federal, other state and local revenues over the three year projection.

Expenses

Combined general fund certificated salaries and related benefits show an increase in all years due to step and column and retirement rate increases.

Expenses in the books and supplies expenditure category see a drop of \$3.0 million from 2019-20 to 2020-21 for the fall off of one-time expenses that are planned for the current budget year. There are no other significant changes to budget amounts in other expenditure categories across the three years of the projection. Fall off of expenditures related to one-time grants are off-set by increases to LCAP initiatives in many non-salary expenditure categories.

Budgeted LCAP expenditures for the 2019-20 budget year total \$55.4 million supported

by current year supplemental and concentration grants with an additional \$2.6 million for classroom technology purchases supported by unspent 2018-19 supplemental and concentration funds. LCAP costs are projected to increase by \$2.5 million in 2020-21 and another \$1.8 million in 2021-22 in conjunction with increases to supplemental and concentration funds. Increases have been budgeted across all expense categories in the multi-year projection and include salary and benefit cost growth as well program expansion and augmentation as needed.

The projection indicates the district will be deficit spending in all three years, although at steadily decreasing levels across the period. The ending balance for the general fund is currently projected to drop to \$15.7 million by the end of the 2021-22 year at which point the district will not be able to meet it's board authorized 5% reserve, but will still meet the legally required 3% reserve for economic uncertainty.

2019-20 Adopted Budget Multi-Year Projection Assumptions

	2019-20	2020-21	2021-22
COLA *	3.260%	3.000%	2.800%
Enrollment - Hemet USD	21,454	21,504	21,554
ADA - Hemet USD	20,288.00	20,333.00	20,382.00
District ADA %	94.57%	94.55%	94.56%
Unduplicated % (Rolling 3 Yr Avg)	84.49%	85.10%	85.10%
Enrollment - includes County	21,487	21,537	21,587
Funded ADA - includes County	20,312.00	20,357.00	20,406.00
Salary Increase (HTA)	1.00% (full yr of	0.00%	0.00%
Salary Increase (HTA)	prior yr Jan Inc)	.	.
Salary Increase (CSEA)	0.50% (full yr of	0.00%	0.00%
Salary Increase (CSEA)	prior yr Jan Inc)	0.00%	0.00%
Step & Column CE	1.39%	1.46%	1.45%
Step & Column CL	1.73%	1.75%	1.75%
STRS	16.70%	18.10%	17.80%
PERS	20.73%	23.60%	24.90%



Based on the assumptions presented, the district expects it will have sufficient funds to meet obligations in all three years of the projections and at a minimum meet the 3% legally required economic reserve balance. Therefore, it will self-certify its status as positive for its 2019-20 adopted budget reporting period.

CASH FLOW PROJECTIONS

Cash flows for the 2018-19 and 2019-20 budget years have been prepared to identify periods of potential cash shortfalls and to assist in assessing the level of temporary loans needed from other funds. The district's cash position is expected to stay positive throughout the 2019-20 and 2020-21 budget years, but with cash reserves falling as the district spends down its general fund ending balance. Cash shortfalls are expected in both years in November when the district will borrow from other funds to cover temporary cash needs.

2019-20 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash reserves to be low beginning in November and through the end of December when both tax collections and the second quarterly payment for Prop 55 revenues are received. The cash balance in the general fund by June 30, 2020 is currently projected to be \$19.9 million. The district anticipates it may need to borrow about \$4.0 million from Fund 67 between in November 2019. The loan will be repaid in January 2020. Cash reserves are also expected to be available in several other funds including Fund 20, 40 and 63 should additional loans to the general or other funds be necessary throughout the year.

Cash flow analysis of other funds indicate periodic cash loans to Fund 11— Adult Education Fund and Fund 12— Child Development Fund will be necessary throughout the year. Revenue for activities in these funds are paid on a reimbursement basis so cash must be provided until reimbursements are received. Loans to Funds 11 and 12 will be also made from the district's self-insurance fund—Fund 67.

2019-20 Cash Flow

The cash flow for 2020-21 is based on the multi-year projections and identifies that a temporary loan in the amount of \$1.0 million from Fund 67—Self-Insurance Fund in October 2020 with an additional loan of \$6.0 million in November 2020 may be necessary. It is expected these loans would be paid back in January 2021. Cash balances in the general fund are expected to drop to about \$14.8 million by June 30, 2021. Again, loans to Funds 11 and 12 are expected during the year and will be made from Fund 67.



Conclusion

Overall the financial outlook for California schools appears optimistic. Revenues received at the state level continue to be at projections and the economy remains strong. With full implementation of LCFF reached in 2018-19, the large revenue spikes Hemet USD has seen in previous years has peaked and going forward, absent any changes to revenue funding at the state level, only minor growth due to enrollment and COLA factors will be experienced. As a result, the district will need to monitor expenditures to ensure it does not create an unsustainable structural deficit.

Hemet USD continues to use the supplemental and concentration dollars it receives under LCFF appropriately by providing targeted assistance to at-risk students through programs focused on its three goals—teaching and learning, systems of support, and culture and climate. Supplemental and concentration funds are used to provide programs and services that include Building Assets Reducing Risks (BARR), classroom technology, expansion of math and reading interventions and college and career opportunities. The district is also focused on providing continued student support through an alternative to suspension program, expanded counseling efforts and parent involvement. Additional funding has also been provided to music and athletic programs.

Continuing with the positive financial outlook, there is also proposed state legislation to increase the LCFF base grants to a level of education funding that meets or exceeds the national average. Other legislation has been proposed to expand funding for Special Education in an effort to fund those services adequately. However, while the state economy appears to be stable and experiencing steady improvement, the district should plan with caution.

Looking forward, the district will continue to support staff in ensuring all students receive a quality education through prudent use of all its resources. It will continue to monitor the state economy and its own budget and make adjustments as necessary to remain fiscally solvent.





Appendix

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**Unrestricted General Fund Summary
2019-20 Adopted Budget**

	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues			
LCFF	\$ 203,876,640	\$ 222,894,301	\$ 232,545,709
Federal Revenue	821,506	1,974,475	929,675
State Revenue	7,750,623	7,770,198	4,165,324
Local Revenue	3,015,207	3,085,156	2,573,578
Total Revenues	\$ 215,463,976	\$ 235,724,130	\$ 240,214,286
Expenditures			
Certificated Salaries	92,578,526	96,906,510	100,830,208
Classified Salaries	26,152,845	27,816,855	29,036,989
Employee Benefits	35,019,747	38,825,356	41,786,916
Books and Supplies	15,858,920	10,064,673	16,143,215
Services & Operating Exp	25,469,635	28,313,937	28,634,715
Capital Outlay	2,075,529	879,968	619,000
Indirect Costs/Debt Srvc	(1,875,659)	(2,070,073)	(1,981,539)
	\$ -		
Total Expenditures	\$ 195,279,543	\$ 200,737,226	\$ 215,069,504
Excess (Deficiency)	\$ 20,184,433	\$ 34,986,904	\$ 25,144,782
Other Financing Sources (Uses)			
Transfers In/Other Sources	5,499,092	5,338,197	5,406,158
Transfers Out/Other Uses	586,140	515,950	495,000
Contributions	(32,125,810)	(36,319,573)	(38,255,796)
Total Other Sources (Uses)	\$ (27,212,858)	\$ (31,497,326)	\$ (33,344,638)
Net Increase (Decrease)	\$ (7,028,425)	\$ 3,489,578	\$ (8,199,856)
Beginning Fund Balance	\$ 30,380,435	\$ 23,352,012	\$ 26,841,590
Ending Fund Balance	\$ 23,352,010	\$ 26,841,590	\$ 18,641,734
Stores	167,825	167,825	167,825
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances			
Committed Balances	9,261,185	-	-
Reserve for Economic Uncertainty	13,898,000	14,284,060	15,183,825
Assigned Balances	-	12,364,705	3,265,084
Available for Board Designation	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2019-20 Adopted Budget**

	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues			
LCFF	\$ -	\$ -	\$ -
Federal Revenue	17,492,696	16,701,610	16,951,601
State Revenue	17,133,585	18,317,952	18,060,422
Local Revenue	13,664,809	14,130,261	13,836,413
Total Revenues	\$ 48,291,090	\$ 49,149,823	\$ 48,848,436
Expenditures			
Certificated Salaries	24,512,592	24,127,301	24,712,912
Classified Salaries	13,932,169	15,106,315	15,823,499
Employee Benefits	20,937,604	23,394,462	25,835,021
Books and Supplies	4,622,921	3,700,457	4,269,569
Services & Operating Exp	10,183,855	9,459,713	8,486,070
Capital Outlay	286,641	221,902	85,500
Indirect Costs/Debt Srvc	5,110,567	5,296,445	5,129,401
Total Expenditures	\$ 79,586,349	\$ 81,306,595	\$ 84,341,972
Excess (Deficiency)	\$ (31,295,259)	\$ (32,156,772)	\$ (35,493,536)
Other Financing Sources (Uses)			
Transfers In/Other Sources	361,754	377,215	390,514
Transfers Out/Other Uses	2,500,000	3,100,000	3,770,000
Contributions	32,125,810	36,319,573	38,255,796
Total Other Sources (Uses)	\$ 29,987,564	\$ 33,596,788	\$ 34,876,310
Net Increase (Decrease)	\$ (1,307,695)	\$ 1,440,016	\$ (617,226)
Beginning Fund Balance	\$ 4,124,451	\$ 2,816,755	\$ 4,256,771
Ending Fund Balance	\$ 2,816,756	\$ 4,256,771	\$ 3,639,545
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
Legally Restricted Balances	2,816,756	4,256,771	3,639,545
Committed Balances	-	-	-
Reserve for Economic Uncertainty	-	-	-
Assigned Balances	-	-	-
Available for Board Designation	\$ -	\$ -	\$ -

**Combined General Fund Summary
2019-20 Adopted Budget**

	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 203,876,640	\$ 222,894,301	\$ 232,545,709
Federal Revenue	18,314,202	18,676,085	17,881,276
State Revenue	24,884,208	26,088,150	22,225,746
Local Revenue	16,680,016	17,215,417	16,409,991
Total Revenues	\$ 263,755,066	\$ 284,873,953	\$ 289,062,722
Expenditures			
Certificated Salaries	\$ 117,091,118	\$ 121,033,811	\$ 125,543,120
Classified Salaries	40,085,014	42,923,170	44,860,488
Employee Benefits	55,957,351	62,219,818	67,621,937
Books and Supplies	20,481,841	13,765,130	20,412,784
Services & Operating Exp	35,653,490	37,773,650	37,120,785
Capital Outlay	2,362,170	1,101,870	704,500
Indirect Costs/Debt Srvc	3,234,908	3,226,372	3,147,862
Total Expenditures	\$ 274,865,892	\$ 282,043,821	\$ 299,411,476
Excess (Deficiency)	\$ (11,110,826)	\$ 2,830,132	\$ (10,348,754)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 5,860,846	\$ 5,715,412	\$ 5,796,672
Transfers Out/Other Uses	3,086,140	3,615,950	4,265,000
Contributions	-	-	-
Total Other Sources (Uses)	\$ 2,774,706	\$ 2,099,462	\$ 1,531,672
Net Increase (Decrease)	\$ (8,336,120)	\$ 4,929,594	\$ (8,817,082)
Beginning Fund Balance	\$ 34,504,886	\$ 26,168,767	\$ 31,098,361
Ending Fund Balance	\$ 26,168,766	\$ 31,098,361	\$ 22,281,279
Stores	\$ 167,825	\$ 167,825	\$ 167,825
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances	2,816,756	4,256,771	3,639,545
Committed Balances	9,261,185	-	-
Reserve for Economic Uncertainty	13,898,000	14,284,060	15,183,825
Assigned Balances	-	12,364,705	3,265,084
Available for Board Designation	\$ -	\$ -	\$ -

2019-20 Adopted Budget
Site Allocations - Unrestricted General Fund

Site Name	Resource 0001			Resource 0004/0204	Resource 0106	Resource 0108	Resource 0707	Resource 1101	Total Allocation
	Discretionary Allocation	K-5 Printing Supplement	Total	Athletics - Site	Extra Duty	Overtime	Site Supplemental	Site Lottery	
Bautista Creek	\$ 58,685	\$ 24,325	\$ 83,010		\$ 10,000	2,175	\$ 64,350	\$ 28,865	\$ 188,400
Cawston	47,835	19,775	67,610		10,000	2,175	40,250	24,820	144,855
Fruitvale	48,745	20,250	68,995		10,000	2,175	53,560	22,715	157,445
Harmony	45,145	18,425	63,570		10,000	2,175	37,500	20,225	133,470
Hemet Elementary	50,920	21,100	72,020		10,000	2,175	60,060	24,930	169,185
JWiens	42,680	17,825	60,505		10,000	2,175	50,750	21,385	144,815
Little Lake	46,125	19,100	65,225		10,000	2,175	54,390	23,990	155,780
McSweeny	42,555	17,675	60,230		10,000	2,175	50,330	21,275	144,010
Ramona	38,280	15,975	54,255		10,000	2,175	45,500	20,280	132,210
Valle Vista	43,095	18,000	61,095		10,000	2,175	47,580	20,945	141,795
Whittier	47,465	19,775	67,240		10,000	2,175	56,350	24,325	160,090
Winchester	32,465	13,325	45,790		10,000	2,175	27,100	16,125	101,190
Cottonwood	19,075	9,050	28,125	5,000	7,530	2,175	13,455	9,750	66,035
Hamilton K-8	39,180	10,475	49,655	5,000	7,530	2,175	30,450	14,350	109,160
Idyllwild	28,785	4,225	33,010	5,000	7,530	2,175	12,560	11,855	72,130
Acacia	74,140		74,140	12,035	27,950	3,800	65,280	23,660	206,865
Dartmouth	104,190		104,190	12,035	27,950	3,800	79,240	29,200	256,415
Diamond Valley	99,100		99,100	12,035	27,950	3,800	86,800	28,535	258,220
Rancho Viejo	120,065		120,065	12,035	27,950	3,800	104,800	34,405	303,055
Hamilton HS	34,865		34,865	44,400	41,700	5,425	19,500	13,575	159,465
Hemet High	292,315		292,315	211,800	69,580	13,025	162,955	63,495	813,170
Tahquitz High	194,785		194,785	149,400	69,580	13,025	116,410	43,660	586,860
West Valley High	204,665		204,665	159,000	69,580	13,025	139,760	46,930	632,960
Alessandro	33,965		33,965		13,245	2,175	16,850	11,910	78,145
ASPIRE CDS *	52,875		52,875				5,110	6,815	64,800
Family Tree	8,655	700	9,355		-		5,800	3,465	18,620
HHJCPHS	22,805		22,805		10,755		15,750	12,050	61,360
Total Site Allocations	\$ 1,873,460	\$ 250,000	\$ 2,123,460	\$ 627,740	\$ 528,830	\$ 94,500	\$ 1,462,440	\$ 623,535	\$ 5,460,505
District Office/Centralized	\$ -		\$ -	\$ 1,423,660	\$ 624,280	\$ 247,845	\$ 85,991	\$ 23,005	\$ 2,404,781
Total 2019-20 Allocations	\$ 1,873,460	\$ 250,000	\$ 2,123,460	\$ 2,051,400	\$ 1,153,110	\$ 342,345	\$ 1,548,431	\$ 646,540	\$ 7,865,286

2019-20 Adopted Budget
Site Allocations - Restricted General Fund

	Resource 3010	Resource 3182	Resource 3550	Resource 4510	Resource 6011	Resource 6387	Resource 7010	
Site Name	Title I	CSI	Carl Perkin CTE	Indian Ed	After School Coding	CTEIG	AG CTE	Total Allocations
Bautista Creek	\$ 74,615							\$ 74,615
Cawston	58,344							58,344
Fruitvale	64,602							64,602
Harmony	58,633							58,633
Hemet Elementary	73,653							73,653
JWiens	66,143				26,000			92,143
Little Lake	62,869							62,869
McSweeny	61,907							61,907
Ramona	53,916				20,000			73,916
Valle Vista	56,997							56,997
Whittier	70,090							70,090
Winchester	40,244							40,244
Cottonwood	15,019							15,019
Hamilton K-8	32,353							32,353
Idyllwild	18,197							18,197
Acacia	73,653							73,653
Dartmouth	88,191							88,191
Diamond Valley	93,486	159,904						253,390
Rancho Viejo	110,623							110,623
Hamilton HS	17,715		10,452	18,000		105,000	3,773	154,940
Hemet High	165,983		64,071			105,000	17,298	352,352
Tahquitz High	135,944		54,414			-		190,358
West Valley High	152,023		69,715			105,000	11,432	338,170
Alessandro	26,862	159,903	8,705					195,470
Aspire	6,451							6,451
Family Tree	8,280							8,280
HHJ	22,144							22,144
Total Site Allocations	\$ 1,708,937	\$ 319,807	\$ 207,357	\$ 18,000	\$ 46,000	\$ 315,000	\$ 32,503	\$ 2,647,604
District Office	5,735,164	19,979	\$ 207,357			\$ 85,000		\$ 5,962,500
Total 2019-20 Allocations	\$ 7,444,101	\$ 339,786	\$ 414,714	\$ 18,000	\$ 46,000	\$ 400,000	\$ 32,503	\$ 8,610,104

2019-20 Adopted Budget Department Budgets

Department Description	Resource 0000 Dept Discretionary	Resource 0058 Instructional Publication Center	Resource 0106 Extra Duty	Resource 0108 Overtime	Resource 1101 Lottery	Total
510 Governing Board	\$ 58,200			\$ 5,425		\$ 63,625
515 Public Information	36,250					36,250
520 Superintendent	91,450					91,450
525 Cabinet	60,000					60,000
530 Security	1,679,877					1,679,877
610 Ed Svcs Admin	164,665		5,975		3,325	173,965
620 Secondary Ed	522,900		51,900			574,800
625 Assessment	761,200		31,425			792,625
635 EL/Literacy	38,650		1,915	2,845		43,410
640 Elementary Ed	502,425		13,885			516,310
645 Professional Development	232,000		321,650		6,095	559,745
650 Pupil Services	56,500			4,345	1,110	61,955
660 Special Education	-				8,035	8,035
662 Health Services	161,275		24,875		4,440	190,590
665 Student Services	86,585			2,175		88,760
670 CWA	106,200			2,550		108,750
675 Centralized Enrollment	43,800		32,325	2,175		78,300
710 Business Services	66,620					66,620
730 Custodial/Plant Operations	730,700		64,645	27,140		822,485
732 Grounds	715,300			27,140		742,440
740 Facilities	31,250					31,250
770 Fiscal Services	412,750			65,130		477,880
771 District-Wide	-		43,360	79,705		123,065
774 Purchasing/WhsIPC	181,575	2,252,250	32,325	29,215		2,495,365
790 Technology	486,955					486,955
810 Human Resources	394,695					394,695
860 Risk Mng/Benefits	205,850					205,850
Totals	\$ 7,827,672	\$ 2,252,250	\$ 624,280	\$ 247,845	\$ 23,005	\$ 10,975,052

Hemet Unified (67082) - May Revise		43597						43597						43597											
LOCAL CONTROL FUNDING FORMULA		2018-19						2019-20						2020-21						2021-22					
CALCULATE LCFF TARGET		COLA & Augmentation 3.700%						COLA & Augmentation 3.260%						COLA & Augmentation 3.000%						COLA & Augmentation 2.800%					
Unduplicated as % of Enrollment		3 yr average			3 yr average			3 yr average			3 yr average			3 yr average			3 yr average			3 yr average					
		ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3		6,182.99	7,459	776	1,373	1,167	66,622,247	6,269.00	7,702	801	1,437	1,254	70,172,705	6,283.00	7,933	825	1,491	1,318	72,673,517	6,298.00	8,155	848	1,532	1,355	74,884,871
Grades 4-6		4,541.32	7,571		1,262	1,073	44,987,565	4,496.00	7,818		1,321	1,153	46,272,156	4,506.00	8,053		1,371	1,212	47,924,001	4,517.00	8,278		1,409	1,246	49,383,253
Grades 7-8		3,013.43	7,796		1,300	1,105	30,739,024	3,052.00	8,050		1,360	1,187	32,342,842	3,059.00	8,292		1,411	1,248	33,499,857	3,066.00	8,524		1,451	1,283	34,515,945
Grades 9-12		6,483.34	9,034	235	1,545	1,314	78,630,097	6,495.00	9,329	243	1,617	1,411	81,842,637	6,509.00	9,609	250	1,678	1,484	84,752,265	6,525.00	9,878	257	1,725	1,525	87,339,047
Subtract NSS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE		20,221.08	162,564,450	6,321,585	28,153,302	23,939,596	220,978,933	20,312.00	168,594,021	6,599,754	29,604,244	25,832,322	230,630,341	20,357.00	174,040,066	6,810,725	30,780,805	27,218,044	238,849,640	20,406.00	179,340,450	7,017,629	31,718,145	28,046,892	246,123,116
Targeted Instructional Improvement Block Grant		-	-	-	-	-	375,152	-	-	-	-	-	375,152	-	-	-	-	-	375,152	-	-	-	-	-	375,152
Home-to-School Transportation		-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216
Small School District Bus Replacement Program		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		222,894,301						232,545,709						240,765,008						248,038,484					
Funded Based on Target Formula (based on prior year P-2 certification)		FALSE						TRUE						TRUE						TRUE					
ECONOMIC RECOVERY TARGET PAYMENT		3/4						100%						100%						100%					
CALCULATE LCFF FLOOR		12-13 Rate 18-19 ADA						12-13 Rate 19-20 ADA						12-13 Rate 20-21 ADA						12-13 Rate 21-22 ADA					
Current year Funded ADA times Base per ADA		5,329.96 20,221.08						5,329.96 20,312.00						5,329.96 20,357.00						5,329.96 20,406.00					
Current year Funded ADA times Other RL per ADA		49.72 20,221.08						49.72 20,312.00						49.72 20,357.00						49.72 20,406.00					
Necessary Small School Allowance at 12-13 rates		-						-						-						-					
2012-13 Categoricals		15,649,248						15,649,248						15,649,248						15,649,248					
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		\$ 3,986.01 20,221.08						\$ 4,869.28 20,312.00						\$ 4,869.28 20,357.00						\$ 4,869.28 20,406.00					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		205,033,615						223,826,124						224,287,327						224,789,526					
CALCULATE LCFF PHASE-IN ENTITLEMENT		2018-19						2019-20						2020-21						2021-22					
LOCAL CONTROL FUNDING FORMULA TARGET		222,894,301						232,545,709						240,765,008						248,038,484					
LOCAL CONTROL FUNDING FORMULA FLOOR		205,033,615						223,826,124						224,287,327						224,789,526					
LCFF Need (LCFF Target less LCFF Floor, if positive)		17,860,686						8,719,585						16,477,681						23,248,958					
Current Year Gap Funding		100.00%						100.00%						100.00%						100.00%					
ECONOMIC RECOVERY PAYMENT		-						-						-						-					
Miscellaneous Adjustments		-						-						-						-					
LCFF Entitlement before Minimum State Aid provision		222,894,301						232,545,709						240,765,008						248,038,484					
CALCULATE STATE AID		222,894,301						232,545,709						240,765,008						248,038,484					
Transition Entitlement		-						-						-						-					
Local Revenue (including RDA)		(29,502,095)						(28,340,902)						(28,319,401)						(28,322,962)					
Gross State Aid		193,392,206						204,204,807						212,445,607						219,715,522					
CALCULATE MINIMUM STATE AID		12-13 Rate 18-19 ADA						12-13 Rate 19-20 ADA						12-13 Rate 20-21 ADA						12-13 Rate 21-22 ADA					
2012-13 RL/Charter Gen BG adjusted for ADA		5,379.69 20,221.08						5,379.69 20,312.00						5,379.69 20,357.00						5,379.69 20,406.00					
2012-13 NSS Allowance (deficit)		-						-						-						-					
Minimum State Aid Adjustments		-						-						-						-					
Less Current Year Property Taxes/In Lieu		(29,502,095)						(28,340,902)						(28,319,401)						(28,322,962)					
Subtotal State Aid for Historical RL/Charter General BG		79,281,047						80,931,351						81,194,948						81,454,992					
Categorical funding from 2012-13		15,649,248						15,649,248						15,649,248						15,649,248					
Charter Categorical Block Grant adjusted for ADA		-						-						-						-					
Minimum State Aid Guarantee		94,930,295						96,580,609						96,844,196						97,104,240					
CHARTER SCHOOL MINIMUM STATE AID OFFSET		-						-						-						-					
Local Control Funding Formula Floor plus Funded Gap		-						-						-						-					
Minimum State Aid plus Property Taxes including RDA		-						-						-						-					
Offset		-						-						-						-					
Minimum State Aid Prior to Offset		-						-						-						-					
Total Minimum State Aid with Offset		-						-						-						-					
TOTAL STATE AID		193,392,206						204,204,807						212,445,607						219,715,522					
Additional State Aid (Additional SA)		-						-						-						-					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		222,894,301						232,545,709						240,765,008						248,038,484					
CHANGE OVER PRIOR YEAR		9.47% 19,281,220						4.33% 9,651,408						3.53% 8,219,299						3.02% 7,273,476					
LCFF Entitlement PER ADA		11,023						11,449						11,827						12,155					
PER ADA CHANGE OVER PRIOR YEAR		8.65%						3.86%						3.30%						2.77%					
BASIC AID STATUS (school districts only)		Non-Basic Aid						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES		Increase 2018-19						Increase 2019-20						Increase 2020-21						Increase 2021-22					
State Aid		12.03% 20,764,395						5.59% 10,812,601						4.04% 8,240,800						3.42% 7,269,915					
Property Taxes net of in-lieu		-4.79% (1,483,175)						-3.94% (1,161,193)						-0.08% (21,501)						0.01% 3,561					
Charter in-lieu Taxes		0.00%						0.00%						0.00%						0.00%					
LCFF pre COE, Choice, Supp		9.47% 19,281,220						4.33% 9,651,408						3.53% 8,219,299						3.02% 7,273,476					

Hemet Unified (67082) - May Revise

**LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant**

	2018-19	2019-20	2020-21	2021-22
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	52,092,898	55,436,566	57,998,849	59,765,037
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils				
3. Difference [1] less [2]	52,092,898			
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	52,092,898			
<i>GAP funding rate</i>	100.00%			
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1]) (for LCAP entry)</i>	52,092,898	55,436,566	57,998,849	59,765,037
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	168,886,035	175,193,775	180,850,791	186,358,079
<i>LCFF Phase-In Entitlement</i>	222,894,301	232,545,709	240,765,008	248,038,484
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>	30.85%	31.64%	32.07%	32.07%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 52,092,898	\$ 55,436,566	\$ 57,998,849	\$ 59,765,037
Current year Percentage to Increase or Improve Services	30.85%	31.64%	32.07%	32.07%

LCAP Initiatives - Budget Summary 2019-20 Adopted Budget

Goal # 1 Teaching and Learning	2019-20 Budget
College & Career	\$ 8,827,189.00
AVID	1,266,833.00
Professional Development	4,319,519.00
English Learner Support	2,004,467.00
Future Ready Learning- Technology Support	4,784,911.00
	\$ 21,202,919.00

Goal # 2 Multi-Tier Systems of Support (MTSS)	2019-20 Budget
Literacy Initiatives	\$ 4,561,848.00
Early Intervention	808,442.00
Multi-Tiered Systems of Support	9,727,469.00
Student Services Support for At-Risk Students	882,897.00
Credit Recovery	1,746,500.00
	\$ 17,727,156.00

Goal # 3 Culture & Climate	2019-20 Budget
Increased Engagement	\$ 11,297,304.00
Parent Engagement	1,145,160.00
Student Engagement	2,291,346.00
Social/Emotional & Behavioral Engagement	1,772,681.00
	\$ 16,506,491.00

LCAP (Supplemental/Concentration) Total	\$ 55,436,566.00
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		42.97%	100.00%		100.00%		100.00%		100.00%	
SSC Gap %		42.97%	100.00%		100.00%		100.00%		100.00%	
LCFF COLA %		1.56%	3.70%		3.26%		3.00%		2.80%	
Funded ADA		20,069.41	20,221.08		20,312.00		20,357.00		20,406.00	
Multi-Year Projection		2017-18	2018-19		2019-20		2020-21		2021-22	
2019-20 Adopted Budget		Audited	Estimated		Adopted		Projected		Projected	
Combined General Fund		Actuals	Actuals	Change	Budget	Change	Budget	Change	Budget	Change
A. Revenues:										
LCFF Revenue Sources										
LCFF - State Aid		151,033,961	163,023,067	11,989,106	172,993,926	9,970,859	181,165,629	8,171,703	188,360,252	7,194,623
EPA		25,306,870	30,369,139	5,062,269	31,210,832	841,693	31,279,978	69,146	31,355,270	75,292
Local Prop Tax		28,871,623	31,026,024	2,154,401	29,882,549	(1,143,475)	29,882,500	(49)	29,882,500	-
Charter In-lieu		(1,335,814)	(1,523,929)	(188,115)	(1,541,598)	(17,669)	(1,563,099)	(21,501)	(1,559,538)	3,561
1 LCFF Revenue Sources	8010-8099	\$ 203,876,640	\$ 222,894,301	\$ 19,017,661	\$ 232,545,709	\$ 9,651,408	\$ 240,765,008	\$ 8,219,299	\$ 248,038,484	\$ 7,273,476
2 Federal Revenues	8100-8299	18,314,202	18,676,085	361,883	17,881,276	(794,809)	17,767,719	(113,557)	17,659,230	(108,489)
3 Other State Revenues #	8300-8599	24,884,208	26,088,150	1,203,942	22,225,746	(3,862,404)	21,463,948	(761,798)	21,463,948	-
4 Other Local Revenues	8600-8799	16,680,016	17,215,417	535,401	16,409,991	(805,426)	16,787,470	377,479	16,787,470	-
Total Revenues		\$ 263,755,066	\$ 284,873,953	\$ 21,118,887	\$ 289,062,722	\$ 4,188,769	\$ 296,784,145	\$ 7,721,423	\$ 303,949,132	\$ 7,164,987
B. Expenditures:										
1 Certificated Salaries	1000-1999	\$ 117,091,118	\$ 121,033,811	\$ 3,942,693	\$ 125,543,120	\$ 4,509,309	\$ 126,860,935	\$ 1,317,815	\$ 128,562,811	\$ 1,701,876
2 Classified Salaries	2000-2999	40,085,014	42,923,170	2,838,156	44,860,488	1,937,318	45,293,459	432,971	46,093,969	800,510
3 Employee Benefits	3000-3999	55,957,351	62,219,818	6,262,467	67,621,937	5,402,119	71,284,459	3,662,522	71,954,150	669,691
4 Books and Supplies	4000-4999	20,481,841	13,765,130	(6,716,711)	20,412,784	6,647,654	18,585,722	(1,827,062)	19,299,876	714,154
5 Services, Other Operating Expenses	5000-5999	35,653,490	37,773,650	2,120,160	37,120,785	(652,865)	37,679,905	559,120	38,410,905	731,000
6 Capital Outlay	6000-6599	2,362,170	1,101,870	(1,260,300)	704,500	(397,370)	704,500	0	704,500	0
7 Other Outgo	7100-7299/7400-7499	3,993,380	4,169,028	175,648	4,081,062	(87,966)	4,152,633	71,571	3,917,524	(235,109)
8 Direct Support/Indirect Costs	7300-7399	(758,472)	(942,656)	(184,184)	(933,200)	9,456	(975,000)	(41,800)	(975,000)	0
Total Expenditures		\$ 274,865,892	\$ 282,043,821	\$ 7,177,929	\$ 299,411,476	\$ 17,367,655	\$ 303,586,613	\$ 4,175,137	\$ 307,968,735	\$ 4,382,122
C. Other Sources/Uses										
Transfers In	8910-8929	5,860,846	5,715,412	(145,434)	5,796,672	81,260	5,795,000	(1,672)	5,795,000	-
Transfers Out	7610-7699	3,086,140	3,615,950	529,810	4,265,000	649,050	3,695,000	(570,000)	3,695,000	-
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	-	-	-	-	-	-	-	-	-
Total Other Source/Uses		2,774,706	2,099,462	(675,244)	1,531,672	(567,790)	2,100,000	568,328	2,100,000	0
D. Net Increase (Decrease)		\$ (8,336,120)	\$ 4,929,594	\$ 13,265,714	\$ (8,817,082)	\$ (13,746,676)	\$ (4,702,468)	\$ 4,114,614	\$ (1,919,603)	\$ 2,782,865
E. Beginning Fund Balance		\$ 34,504,886	\$ 26,168,767	\$ (8,336,119)	\$ 31,098,361	\$ 4,929,594	\$ 22,281,279	\$ (8,817,082)	\$ 17,578,811	\$ (4,702,468)
F. Ending Fund Balance		\$ 26,168,766	\$ 31,098,361	\$ 4,929,595	\$ 22,281,279	\$ (8,817,082)	\$ 17,578,811	\$ (4,702,468)	\$ 15,659,208	\$ (1,919,603)
Components of Ending Balance										
Less: Reserve for Economic Uncertainty		\$ 13,898,000	\$ 14,284,060	386,060	\$ 15,183,825	\$ 899,765	\$ 15,364,081	\$ 180,256	\$ 15,583,187	\$ 219,106
Less: Surplus/(Deficit)							\$ (3,784,653)		\$ (5,180,095)	
Less: Unrestricted Assigned - Supplemental Interventions		-	3,429,950	3,429,950	797,355	(2,632,595)	797,355	-	797,355	-
Less: Other Unrestricted Assigned		9,261,185	8,934,755	2,467,729	2,467,729	-	1,597,854	-	1,597,854	-
Less Restricted Fund Balance		2,816,756	4,256,771	1,440,015	3,639,545	(617,226)	3,411,349	(228,196)	2,668,082	(743,267)
Less Stores and Revolving Cash		192,825	192,825	-	192,825	-	192,825	-	192,825	-
Total EFB		\$ 26,168,766	\$ 31,098,361	4,929,595	\$ 22,281,279	(8,817,082)	\$ 17,578,811	(4,702,468)	\$ 15,659,208	(1,919,603)
Unassigned		\$ (0)	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REU % of expenses		5.00%	5.00%		5.00%		5.00%		5.00%	

Multi-Year Projection 2019-20 Adopted Budget Unrestricted General Fund		2017-18 Audited Actuals	2018-19 Estimated Actuals	Change	2019-20 Adopted Budget	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget	Change
Enrollment/ADA										
Enrollment (excluding County)		21,125	21,347	222.00	21,454	107.00	21,504	50.00	21,554	50.00
Unduplicated Count - CY		83.26%	85.10%	1.84%	85.10%	0.00%	85.10%	0.00%	85.10%	0.00%
P-2 ADA Excluding County		20,049.25	20,199.19	149.94	20,288.00	88.81	20,333.00	45.00	20,382.00	49.00
Funded ADA Includes County		20,069.41	20,221.08	151.67	20,312.00	90.92	20,357.00	45.00	20,406.00	49.00
ADA %		94.91%	94.62%		94.56%		94.56%		94.57%	
A. Revenues:										
LCFF										
State Aid - Base		107,036,869	110,930,169	3,893,300	117,557,360	6,627,191	123,166,780	5,609,420	128,595,215	5,428,435
State Aid - Supplemental/Concentration		43,997,092	52,092,898	8,095,806	55,436,566	3,343,668	57,998,849	2,562,283	59,765,037	1,766,188
EPA		25,306,870	30,369,139	5,062,269	31,210,832	841,693	31,279,978	69,146	31,355,270	75,292
Property Tax		28,871,623	31,026,024	2,154,401	29,882,549	(1,143,475)	29,882,500	(49)	29,882,500	-
Charter In-lieu		(1,335,814)	(1,523,929)	(188,115)	(1,541,598)	(17,669)	(1,563,099)	(21,501)	(1,559,538)	3,561
LCFF Sources	8010-8099	203,876,640	222,894,301	19,017,661	232,545,709	9,651,408	240,765,008	8,219,299	248,038,484	7,273,476
Federal Revenues	8100-8299	821,506	1,974,475	1,152,969	929,675	(1,044,800)	925,000	(4,675)	925,000	0
Other State Revenues	8300-8599	7,750,623	7,770,198	19,575	4,165,324	(3,604,874)	4,165,000	(324)	4,165,000	0
Other Local Revenues	8600-8799	3,015,207	3,085,156	69,949	2,573,578	(511,578)	2,550,000	(23,578)	2,550,000	0
Total Revenues		215,463,976	235,724,130	20,260,154	240,214,286	4,490,156	248,405,008	8,190,722	255,678,484	7,273,476
B. Expenditures:										
Certificated Salaries	1000-1999	92,578,526	96,906,510	4,327,984	100,830,208	3,923,698	102,077,329	1,247,121	103,407,451	1,330,122
Classified Salaries	2000-2999	26,152,845	27,816,855	1,664,010	29,036,989	1,220,134	29,545,137	508,148	30,062,177	517,040
Employee Benefits	3000-3999	35,019,747	38,825,356	3,805,609	41,786,916	2,961,560	44,567,293	2,780,377	44,967,016	399,723
Books and Supplies	4000-4999	15,858,920	10,064,673	(5,794,247)	16,143,215	6,078,542	14,616,153	(1,527,062)	15,412,717	796,564
Services, Other Operating Expenses	5000-5999	25,469,635	28,313,937	2,844,302	28,634,715	320,778	29,593,835	959,120	30,324,835	731,000
Capital Outlay	6000-6599	2,075,529	879,968	(1,195,561)	619,000	(260,968)	619,000	0	619,000	0
Other Outgo	7000-7999	228,845	337,782	108,937	297,000	(40,782)	297,000	0	297,000	0
Direct Support/Indirect Costs	7300-7399	(2,104,504)	(2,407,855)	(303,351)	(2,278,539)	129,316	(2,323,360)	(44,821)	(2,337,689)	(14,329)
Total Expenditures		195,279,543	200,737,226	5,457,683	215,069,504	14,332,278	218,992,387	3,922,883	222,752,507	3,760,120
C. Other Sources/Uses										
Transfers In	8910-8929	5,499,092	5,338,197	(160,895)	5,406,158	67,961	5,400,000	(6,158)	5,400,000	0
Transfers Out	7610-7699	586,140	515,950	(70,190)	495,000	(20,950)	495,000	0	495,000	0
Other Sources	8930-8979	-	0	0	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0	0	0	0
Contributions	8980-8999	(32,125,810)	(36,319,573)	(4,193,763)	(38,255,796)	(1,936,223)	(38,791,893)	(536,097)	(39,007,313)	(215,420)
Total Other Source/Uses		(27,212,858)	(31,497,326)	(4,284,468)	(33,344,638)	(1,847,312)	(33,886,893)	(542,255)	(34,102,313)	(215,420)
D. Net Increase (Decrease)		(7,028,425)	3,489,578	10,518,003	(8,199,856)	(11,689,434)	(4,474,272)	3,725,584	(1,176,336)	3,297,936
E. Beginning Fund Balance		30,380,435	23,352,012	(7,028,423)	26,841,590	3,489,578	18,641,734	(8,199,856)	14,167,462	(4,474,272)
F. Ending Fund Balance		23,352,010	26,841,590	3,489,580	18,641,734	(8,199,856)	14,167,462	(4,474,272)	12,991,126	(1,176,336)
Surplus/(Deficit)										
Less Reserve for EU		13,898,000	14,284,060	386,060	15,183,825	899,765	15,364,081	180,256	15,583,187	219,106
Assigned/Nonspendable		9,454,010	12,557,530	3,103,520	3,457,909	(9,099,621)	(1,196,619)	(4,654,528)	(2,592,061)	(1,395,442)

Multi-Year Projection 2019-20 Adopted Budget Restricted General Fund		2017-18 Audited Actuals	2018-19 Estimated Actuals	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget	Change	
A. Revenues:											
LCFF Sources											
LCFF Transfers											
1	LCFF Revenue Sources	8010-8099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Federal Revenues	8100-8299	17,492,696	16,701,610	(791,086)	16,951,601	249,991	16,842,719	(108,882)	16,734,230	(108,489)
3	Other State Revenues	8300-8599	17,133,585	18,317,952	1,184,367	18,060,422	(257,530)	17,298,948	(761,474)	17,298,948	0
4	Other Local Revenues	8600-8799	13,664,809	14,130,261	465,452	13,836,413	(293,848)	14,237,470	401,057	14,237,470	0
Total Revenues			\$ 48,291,090	\$ 49,149,823	\$ 858,733	\$ 48,848,436	\$ (301,387)	\$ 48,379,137	\$ (469,299)	\$ 48,270,648	\$ (108,489)
B. Expenditures:											
1	Certificated Salaries	1000-1999	\$ 24,512,592	\$ 24,127,301	\$ (385,291)	\$ 24,712,912	\$ 585,611	\$ 24,783,606	\$ 70,694	\$ 25,155,360	\$ 371,754
2	Classified Salaries	2000-2999	13,932,169	15,106,315	1,174,146	15,823,499	717,185	15,748,322	(75,177)	16,031,792	283,470
3	Employee Benefits	3000-3999	20,937,604	23,394,462	2,456,858	25,835,021	2,440,559	26,717,166	882,145	26,987,134	269,968
4	Books and Supplies	4000-4999	4,622,921	3,700,457	(922,464)	4,269,569	569,112	3,969,569	(300,000)	3,887,159	(82,410)
5	Services, Other Operating Expenses	5000-5999	10,183,855	9,459,713	(724,142)	8,486,070	(973,643)	8,086,070	(400,000)	8,086,070	0
6	Capital Outlay	6000-6599	286,641	221,902	(64,739)	85,500	(136,402)	85,500	0	85,500	0
7	Other Outgo	7100-7299/7400-7499	3,764,535	3,831,246	66,711	3,784,062	(47,184)	3,855,633	71,571	3,620,524	(235,109)
8	Direct Support/Indirect Costs	7300-7399	1,346,032	1,465,199	119,167	1,345,339	(119,860)	1,348,360	3,021	1,362,689	14,329
Total Expenditures			\$ 79,586,349	\$ 81,306,595	\$ 1,720,246	\$ 84,341,972	\$ 3,035,377	\$ 84,594,226	\$ 81,558,849	\$ 85,216,228	\$ 3,657,379
C. Other Sources/Uses											
	Transfers In	8910-8929	361,754	377,215	15,461	390,514	13,299	395,000	4,486	395,000	0
	Transfers Out	7610-7699	2,500,000	3,100,000	600,000	3,770,000	670,000	3,200,000	(570,000)	3,200,000	0
	Other Sources	8930-8979	0	0	0	0	0	0	0	0	0
	Other Uses	7630-7699	0	0	0	0	0	0	0	0	0
	Contributions	8980-8999	32,125,810	36,319,573	4,193,763	38,255,796	1,936,223	38,791,893	536,097	39,007,313	215,420
Total Other Source/Uses			29,987,564	33,596,788	3,609,224	34,876,310	1,279,522	35,986,893	1,110,583	36,202,313	215,420
D. Net Increase (Decrease)			\$ (1,307,695)	\$ 1,440,016	\$ (1,030,245)	\$ (617,226)	\$ 1,454,468	\$ (228,196)	\$ 79,978,967	\$ (743,267)	\$ 3,333,470
E. Beginning Fund Balance			\$ 4,124,451	\$ 2,816,755	\$ (1,307,696)	\$ 4,256,771	\$ 1,440,016	\$ 3,639,545	\$ (617,226)	\$ 3,411,349	\$ (228,196)
F. Ending Fund Balance			\$ 2,816,756	\$ 4,256,771	\$ 1,440,015	\$ 3,639,545	\$ (617,226)	\$ 3,411,349	\$ (228,196)	\$ 2,668,082	\$ (743,267)

Multi-Year Financial Projection Assumptions

Combined General Fund

ATTACHMENT D

	7100-7299									Total Exp Change	LCFF 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Other 89XX	Total Rev Change
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629							
2018-19 TOTALS	121,033,811	42,923,170	62,219,818	13,765,130	37,773,650	1,101,870	4,169,028	(942,656)	3,615,950	285,659,771	\$222,894,301	\$18,676,085	\$26,088,150	\$17,215,417	\$5,715,412	290,589,365
2019-20 Adjustments										-						-
<i>List separately:</i>										-						-
COLA										-	7,266,354					7,266,354
ADA /UPP changes										-	2,385,054					2,385,054
Step & Column (Base & LCAP)	1,645,252	754,079	444,044							2,843,375						-
Negotiated Salary Increases	1,223,295	214,617	430,485							1,868,397						-
LCAP Increases	1,904,267	556,939	888,378	5,394,203	322,928	(160,922)		245,099		9,150,892						-
Growth	(263,505)	411,683	362,004	684,339						1,194,521						-
STRS/PERS rate increases (base & LCAP)			1,924,900							1,924,900						-
On Behalf			1,352,308							1,352,308						-
One-time Funding/Pgrms					(975,793)	(236,448)	(87,966)	(235,643)		(1,535,850)			(3,862,404)	(805,426)		(4,667,830)
Restricted Prgms/Carry Over				569,112						569,112		(794,809)				(794,809)
To F14 for Deferred Maint Projects										-						-
Revised Revenue Projections									649,050	649,050					81,260	81,260
										-						-
										-						-
2019-20 TOTALS	125,543,120	44,860,488	67,621,937	20,412,784	37,120,785	704,500	4,081,062	(933,200)	4,265,000	303,676,476	232,545,709	17,881,276	22,225,746	16,409,991	5,796,672	294,859,394
2020-21 Adjustments										-						-
<i>List separately:</i>										-						-
COLA										-	6,976,371					6,976,371
ADA /UPP changes										-	1,242,928					1,242,928
Step & Column (Base & LCAP)	1,842,815	792,971	573,545							3,209,331						-
Negotiated Salary Increases										-						-
LCAP Changes				(1,599,193)	724,575					(874,618)						-
Growth	(525,000)	(250,000)	(34,000)	72,131			71,571			(665,298)				377,479		377,479
STRS/PERS rate increases (base & LCAP)			3,117,109							3,117,109						-
On Behalf			5,868							5,868						-
One-time Funding/Pgrms										-						-
Restricted Prgms/Carry Over		(110,000)		(300,000)	(165,455)			(41,800)		(617,255)		(113,557)	(761,798)		(1,672)	(877,027)
To F14 for Deferred Maint Projects									(570,000)	(570,000)						-
Revised Revenue Projections										-						-
										-						-
2020-21 TOTALS	126,860,935	45,293,459	71,284,459	18,585,722	37,679,905	704,500	4,152,633	(975,000)	3,695,000	307,281,613	240,765,008	17,767,719	21,463,948	16,787,470	5,795,000	302,579,145

Multi-Year Financial Projection Assumptions

Combined General Fund

ATTACHMENT D

	7100-7299									Total	LCFF	Federal	State	Local	Other	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
2021-22 Adjustments										-						-
<i>List separately:</i>										-						-
COLA										-	6,741,420					6,741,420
ADA /UPP changes										-	532,056					532,056
Step & Column (Base & LCAP)	1,851,876	800,510	606,469							3,258,855						-
Negotiated Salary Increases										-						-
LCAP Changes				714,154	494,110					1,208,264						-
Growth	(150,000)				345,379		(235,109)			(39,730)						-
STRS/PERS rate increases (base & LCAP)			63,222							63,222						-
On Behalf										-						-
One-time Funding/Pgrms					(108,489)					(108,489)		(108,489)				(108,489)
Restricted Prgms/Carry Over										-						-
To F14 for Deferred Maint Projects										-						-
Revised Revenue Projections										-						-
										-						-
										-						-
2021-22 TOTALS	128,562,811	46,093,969	71,954,150	19,299,876	38,410,905	704,500	3,917,524	(975,000)	3,695,000	311,663,735	248,038,484	17,659,230	21,463,948	16,787,470	5,795,000	309,744,132

**SUMMARY OF ASSUMPTIONS
2019-20 through 2021-2022**

Hemet Unified School District			
	2019-20	2020-21	2021-22
Fund 01 and/or Fund 09 Charter Projections			
Charter School ENROLLMENT	700.00	720.00	720.00
Charter School ADA PROJECTIONS	686.00	705.60	705.60

Direct - Funded Charter Projections			
Charter School ENROLLMENT			
Charter School ADA PROJECTIONS			

CalSTRS Percentage Increase in Employee Benefits	0.420%	1.400%	-0.300%
CalSTRS Percentage Increase in Ending Fund Balance			

One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 1,410,976.00	\$ 1,474,473.00	\$ 1,495,853.00
Classified (Salaries & Fixed Charges)	\$ 781,976.00	\$ 840,624.00	\$ 855,335.00

Staffing Change from Prior Year (Include New Schools Opening)			
Number of Certificated FTE (Increase/Decrease)	(6.00)		
Number of Classified FTE (Increase/Decrease)	(5.00)		
Certificated (Salaries only)	\$ (525,000.00)		
Classified (Salaries only)	\$ (250,000.00)		
Management (Salaries only)			

Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)			

Contingency Plan			
Use the box below to note any contingency plans, should Governor's Proposed Budget not materialize. (Ex: COLA, STRS rates, etc.)			

COLLECTIVE BARGAINING AGREEMENT SURVEY

Please note that this is a survey document only for the Second Interim review letters and does not replace the requirement to make the Disclosure of Collective Bargaining Agreement available to the public for review, and to submit to the County Superintendent of Schools at least ten (10) working days prior to the date the governing board plans to act on the proposed agreement.

Certificated Bargaining Unit

- As of the adopted budget board date, the district is not settled with the Certificated bargaining unit for the 2019-20 fiscal year.
- As of the adopted budget board date, the district is settled with the Certificated bargaining unit for the 2019-20 fiscal year.
If settled, please provide a summary of the agreement with the Certificated bargaining unit below:

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Classified Bargaining Unit

- As of the adopted budget board date, the district is not settled with the Classified bargaining unit for the 2019-20 fiscal year.
- As of the adopted budget board date, the district is settled with the Classified bargaining unit for the 2019-20 fiscal year.
If settled, please provide a summary of the agreement with the Classified bargaining unit below:

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**HEMET UNIFIED SCHOOL DISTRICT
2019-20 Adopted Budget**

2019-20 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH		29,511,398.00		21,522,595.00		8,073,340.00		4,933,038.00		2,730,799.00		948,642.00		14,500,529.00	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	8,476,702.00	4.15%	8,476,702.00	4.15%	23,112,670.00	11.32%	15,309,962.00	7.50%	15,309,962.00	7.50%	23,112,670.00	11.32%	15,309,962.00	7.50%
Property Tax	8020-8089	0.00	0.00%	1,495,466.00	5.00%	1,230,423.00	4.12%	0.00	0.00%	517,003.00	1.73%	9,240,265.00	30.92%	6,520,954.00	21.82%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099	0.00	0.00%	(184,992.00)	12.00%	(131,036.00)	8.50%	(131,036.00)	8.50%	(131,036.00)	8.50%	(131,036.00)	8.50%	(131,036.00)	8.50%
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	551,276.00	3.08%	1,855,065.00	10.37%	765,546.00	4.28%	618,363.00	3.46%	2,091,520.00	11.70%
Other State Revenues	8300-8599	194,479.00	0.88%	0.00	0.00%	17,019.00	0.08%	15,317.00	0.07%	323,159.00	1.45%	1,696,355.00	7.63%	3,066,208.00	13.80%
Other Local Revenues	8600-8799	15,319.00	0.09%	1,510,255.00	9.20%	869,176.00	5.30%	1,097,509.00	6.69%	82,242.00	0.50%	1,700,375.00	10.36%	4,253,004.00	25.92%
Transfers In/Other Sources	8910-8979	0.00	0.00%	32,328.00	0.56%	282,328.00	4.87%	4,930,678.00	85.06%	0.00	0.00%	55,619.00	0.96%	55,619.00	0.96%
TOTAL RECEIPTS		8,686,500.00		11,329,759.00		25,931,856.00		23,077,495.00		16,866,876.00		36,292,611.00		31,166,231.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,296,857.00	1.03%	11,173,753.00	8.90%	11,156,313.00	8.89%	11,162,126.00	8.89%	11,150,499.00	8.88%	11,156,313.00	8.89%	11,179,567.00	8.90%
Classified Salaries	2000-2999	2,024,258.00	4.51%	3,816,759.00	8.51%	3,822,889.00	8.52%	3,893,779.00	8.68%	4,054,206.00	9.04%	3,790,408.00	8.45%	3,686,340.00	8.22%
Employee Benefits	3000-3999	1,801,203.00	2.66%	5,776,804.00	8.54%	5,937,226.00	8.78%	4,912,619.00	7.26%	4,941,014.00	7.31%	4,698,901.00	6.95%	5,045,634.00	7.46%
Books & Supplies	4000-4999	688,875.00	3.37%	2,302,760.00	11.28%	2,110,236.00	10.34%	2,340,517.00	11.47%	1,066,380.00	5.22%	688,922.00	3.37%	1,693,693.00	8.30%
Services & Operating Expenses	5000-5999	4,997,091.00	13.46%	2,050,220.00	5.52%	3,115,354.00	8.39%	2,887,683.00	7.78%	1,258,819.00	3.39%	2,229,135.00	6.01%	4,063,472.00	10.95%
Capital Outlays	6000-6999	0.00	0.00%	49,428.00	7.02%	43,108.00	6.12%	131,122.00	18.61%	81,573.00	11.58%	36,385.00	5.16%	49,348.00	7.00%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,747,229.00	67.32%	0.00	0.00%	62,370.00	1.53%	276,237.00	6.77%	96,494.00	2.36%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(108,718.00)	11.65%	(13,998.00)	1.50%	0.00	0.00%	(49,460.00)	5.30%
Transfers Out/Other Uses	7610-7699	3,770,000.00	88.39%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	495,000.00	11.61%
TOTAL DISBURSEMENTS		14,578,284.00		25,169,724.00		28,932,355.00		25,219,128.00		22,600,863.00		22,876,301.00		26,260,088.00	
D. INTERFUND LOANS	9311/9611	-		-		-		-		4,000,000.00		-		(4,000,000.00)	
E. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		692,078.00	13.77%	795,994.00	15.84%	887,440.00	17.66%	33,253.00	0.66%	0.00	0.00%	137,169.00	2.73%	1,431,958.00	28.49%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		4,716.00	2.81%	19,451.00	11.59%	(27,590.00)	-16.44%	38,281.00	22.81%	(23,630.00)	-14.08%	9,734.00	5.80%	(13,527.00)	-8.06%
Accounts Payable		2,793,813.00	74.00%	424,735.00	11.25%	358,665.00	9.50%	132,140.00	3.50%	24,540.00	0.65%	11,326.00	0.30%	11,326.00	0.30%
Deferred Revenue		0.00		0.00		640,988.00		0.00		0.00		0.00		0.00	
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		(2,097,019.00)		390,710.00		(139,803.00)		(60,606.00)		(48,170.00)		135,577.00		1,407,105.00	
F. NET INCOME (B - C + D+ E)		(7,988,803.00)		(13,449,255.00)		(3,140,302.00)		(2,202,239.00)		(1,782,157.00)		13,551,887.00		2,313,248.00	
ENDING CASH (A +F)		21,522,595.00		8,073,340.00		4,933,038.00		2,730,799.00		948,642.00		14,500,529.00		16,813,777.00	

**HEMET UNIFIED SCHOOL DISTRICT
2019-20 Adopted Budget**

2019-20 General Fund Cash Flow

		FEB		MARCH		APRIL		MAY		JUNE		ACCRUALS		TOTAL	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH		16,813,777.00		12,715,072.00		16,717,027.00		15,597,367.00		13,734,213.00		19,869,924.00		29,511,398.00	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	16,520,920.00	8.09%	24,323,628.00	11.91%	16,520,920.00	8.09%	16,520,920.00	8.09%	20,344,770.00	9.96%	864,970.00	0.42%	204,204,758.00	
Property Tax	8020-8089	653,221.00	2.19%	0.00	0.00%	3,208,226.00	10.74%	6,810,340.00	22.79%	206,651.00	0.69%	0.00	0.00%	29,882,549.00	
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	
Other LCFF	8091-8099	(38,540.00)	2.50%	(404,669.00)	26.25%	(77,080.00)	5.00%	(77,080.00)	5.00%	(77,080.00)	5.00%	(26,977.00)	1.75%	(1,541,598.00)	
Federal Revenues	8100-8299	651,134.00	3.64%	1,700,094.00	9.51%	659,570.00	3.69%	241,681.00	1.35%	5,679,809.00	31.76%	3,067,218.00	17.15%	17,881,276.00	
Other State Revenues	8300-8599	52,500.00	0.24%	2,251,868.00	10.13%	400,000.00	1.80%	394,355.00	1.77%	12,691,547.00	57.10%	1,122,939.00	5.05%	22,225,746.00	
Other Local Revenues	8600-8799	118,440.00	0.72%	998,738.00	6.09%	1,034,602.00	6.30%	1,157,449.00	7.05%	2,356,714.00	14.36%	1,216,168.00	7.41%	16,409,991.00	
Transfers In/Other Sources	8910-8979	0.00	0.00%	28,852.00	0.50%	28,852.00	0.50%	28,852.00	0.50%	176,423.00	3.04%	177,121.00	3.06%	5,796,672.00	
TOTAL RECEIPTS		17,957,675.00		28,898,511.00		21,775,090.00		25,076,517.00		41,378,834.00		6,421,439.00		294,859,394.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	11,185,381.00	8.91%	11,173,753.00	8.90%	11,179,567.00	8.90%	11,542,248.00	9.19%	11,698,764.00	9.32%	487,979.00	0.39%	125,543,120.00	
Classified Salaries	2000-2999	4,101,844.00	9.14%	3,916,823.00	8.73%	3,784,437.00	8.44%	4,103,753.00	9.15%	3,788,031.00	8.44%	76,961.00	0.17%	44,860,488.00	
Employee Benefits	3000-3999	5,065,080.00	7.49%	5,043,594.00	7.46%	4,962,197.00	7.34%	5,102,463.00	7.55%	14,183,964.00	20.98%	151,238.00	0.22%	67,621,937.00	
Books & Supplies	4000-4999	830,357.00	4.07%	1,065,069.00	5.22%	959,463.00	4.70%	1,716,587.00	8.41%	3,179,181.00	15.57%	1,770,744.00	8.67%	20,412,784.00	
Services & Operating Expenses	5000-5999	1,461,466.00	3.94%	3,679,557.00	9.91%	1,855,541.00	5.00%	4,489,943.00	12.10%	2,713,934.00	7.31%	2,318,570.00	6.25%	37,120,785.00	
Capital Outlays	6000-6999	32,266.00	4.58%	48,055.00	6.82%	108,668.00	15.42%	34,326.00	4.87%	82,720.00	11.74%	7,501.00	1.06%	704,500.00	
Other Outgo	7100-7299/7400-7499	(128,264.00)	-3.14%	898,165.00	22.01%	56,761.00	1.39%	113,522.00	2.78%	(130,552.00)	-3.20%	89,100.00	2.18%	4,081,062.00	
Indirect Costs	7300-7399	(398,010.00)	42.65%	(12,132.00)	1.30%	(16,331.00)	1.75%	(111,984.00)	12.00%	(139,980.00)	15.00%	(82,587.00)	8.85%	(933,200.00)	
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	4,265,000.00	
TOTAL DISBURSEMENTS		22,150,120.00		25,812,884.00		22,890,303.00		26,990,858.00		35,376,062.00		4,819,506.00		303,676,476.00	
D. INTERFUND LOANS		9311/9611		-		-		-		-		100.00%		0.00	
E. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		108,072.00	2.15%	919,380.00	18.29%	0.00	0.00%	0.00	0.00%	20,783.00	0.41%	0.00	0.00%	5,026,127.00	
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	
Stores		(14,332.00)	-8.54%	8,274.00	4.93%	(4,447.00)	-2.65%	58,739.00	35.00%	112,156.00	66.83%	0.00	0.00%	167,825.00	
Accounts Payable		0.00	0.00%	11,326.00	0.30%	0.00	0.00%	7,552.00	0.20%	0.00	0.00%	0.00	0.00%	3,775,423.00	
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	640,988.00	
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	
TOTAL PRIOR YEAR TRANSACTIONS		93,740.00		916,328.00		(4,447.00)		51,187.00		132,939.00		0.00		777,541.00	
F. NET INCOME (B - C + D+ E)		(4,098,705.00)		4,001,955.00		(1,119,660.00)		(1,863,154.00)		6,135,711.00		1,601,933.00		(8,039,541.00)	
ENDING CASH (A +F)		12,715,072.00		16,717,027.00		15,597,367.00		13,734,213.00		19,869,924.00		21,471,857.00		21,471,857.00	

**HEMET UNIFIED SCHOOL DISTRICT
2019-20 Adopted Budget**

2020-21 General Fund Cash Flow

			JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
			Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH			19,869,924.00		16,241,912.00		3,672,238.00		1,566,750.00		289,637.00		344,611.00		12,941,843.00	
B. RECEIPTS:																
LCFF																
State Aid 8011	8011		8,877,116.00	4.18%	8,877,116.00	4.18%	23,853,153.00	11.23%	16,033,158.00	7.55%	16,033,158.00	7.55%	23,853,153.00	11.23%	16,033,158.00	7.55%
Property Tax	8020-8089		0.00	0.00%	1,495,286.00	5.00%	1,230,423.00	4.12%	0.00	0.00%	517,003.00	1.73%	9,237,424.00	30.91%	6,520,384.00	21.82%
PY State Aid	8019		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099		0.00	0.00%	(187,572.00)	12.00%	(132,863.00)	8.50%	(132,863.00)	8.50%	(132,863.00)	8.50%	(132,863.00)	8.50%	(132,863.00)	8.50%
Federal Revenues	8100-8299		0.00	0.00%	0.00	0.00%	442,394.00	2.49%	1,868,301.00	10.52%	698,236.00	3.93%	618,363.00	3.48%	2,113,792.00	11.90%
Other State Revenues	8300-8599		5,720.00	0.03%	0.00	0.00%	17,777.00	0.08%	15,999.00	0.07%	330,890.00	1.54%	1,700,396.00	7.92%	2,751,067.00	12.82%
Other Local Revenues	8600-8799		15,418.00	0.09%	1,508,657.00	8.99%	865,519.00	5.16%	1,095,274.00	6.52%	82,341.00	0.49%	1,696,683.00	10.11%	4,443,368.00	26.47%
Transfers In/Other Sources	8910-8979		0.00	0.00%	32,271.00	0.56%	282,271.00	4.87%	4,930,471.00	85.08%	0.00	0.00%	55,520.00	0.96%	55,520.00	0.96%
TOTAL RECEIPTS			8,898,254.00		11,725,758.00		26,558,674.00		23,810,340.00		17,528,765.00		37,028,676.00		31,784,426.00	
C. DISBURSEMENTS																
Certificated Salaries	1000-1999		1,309,160.00	1.03%	11,291,117.00	8.90%	11,273,515.00	8.89%	11,279,383.00	8.89%	11,267,648.00	8.88%	11,273,515.00	8.89%	11,296,985.00	8.91%
Classified Salaries	2000-2999		2,043,793.00	4.51%	3,853,593.00	8.51%	3,859,793.00	8.52%	3,931,350.00	8.68%	4,093,326.00	9.04%	3,826,974.00	8.45%	3,721,901.00	8.22%
Employee Benefits	3000-3999		1,898,662.00	2.66%	6,090,180.00	8.54%	6,259,478.00	8.78%	5,178,545.00	7.26%	5,208,407.00	7.31%	4,953,127.00	6.95%	5,318,915.00	7.46%
Books & Supplies	4000-4999		641,061.00	3.45%	2,141,595.00	11.52%	1,931,918.00	10.39%	2,094,717.00	11.27%	958,748.00	5.16%	618,987.00	3.33%	1,513,303.00	8.14%
Services & Operating Expenses	5000-5999		4,395,994.00	11.67%	1,423,863.00	3.78%	3,162,440.00	8.39%	3,497,469.00	9.28%	1,761,143.00	4.67%	2,334,567.00	6.20%	4,124,797.00	10.95%
Capital Outlays	6000-6999		0.00	0.00%	49,431.00	7.02%	43,110.00	6.12%	131,128.00	18.61%	81,576.00	11.58%	36,386.00	5.16%	49,349.00	7.00%
Other Outgo	7100-7299/7400-7499		0.00	0.00%	0.00	0.00%	2,799,190.00	67.41%	0.00	0.00%	62,370.00	1.50%	281,461.00	6.78%	98,319.00	2.37%
Indirect Costs	7300-7399		0.00	0.00%	0.00	0.00%	0.00	0.00%	(113,588.00)	11.65%	(14,625.00)	1.50%	0.00	0.00%	(51,675.00)	5.30%
Transfers Out/Other Uses	7610-7699		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,280,000.00	34.64%	495,000.00	13.40%
TOTAL DISBURSEMENTS			10,288,670.00		24,849,779.00		29,329,444.00		25,999,004.00		23,418,593.00		24,605,017.00		26,566,894.00	
D. INTERFUND LOANS	9311/9611		-		-		-		1,000,000.00		6,000,000.00		-		(7,000,000.00)	
E. PRIOR YEAR TRANSACTIONS																
Accounts Receivable			1,351,581.00	21.56%	1,081,265.00	17.25%	1,154,250.00	18.41%	43,251.00	0.69%	0.00	0.00%	178,409.00	2.85%	1,365,097.00	21.78%
Due From Other Funds			0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores			4,716.00	2.81%	19,451.00	11.59%	(27,590.00)	-16.44%	38,281.00	22.81%	(23,630.00)	-14.08%	9,734.00	5.80%	(13,527.00)	-8.06%
Accounts Payable			3,593,893.00	74.00%	546,369.00	11.25%	461,378.00	9.50%	169,981.00	3.50%	31,568.00	0.65%	14,570.00	0.30%	14,570.00	0.30%
Deferred Revenue			0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds			0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS			(2,237,596.00)		554,347.00		665,282.00		(88,449.00)		(55,198.00)		173,573.00		1,337,000.00	
F. NET INCOME (B - C + D+ E)			(3,628,012.00)		(12,569,674.00)		(2,105,488.00)		(1,277,113.00)		54,974.00		12,597,232.00		(445,468.00)	
ENDING CASH (A +F)			16,241,912.00		3,672,238.00		1,566,750.00		289,637.00		344,611.00		12,941,843.00		12,496,375.00	

**HEMET UNIFIED SCHOOL DISTRICT
2019-20 Adopted Budget**

2020-21 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		12,496,375.00		8,223,696.00		12,611,937.00		10,971,545.00		21,444,735.00		14,851,058.00		19,869,924.00
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	17,301,318.00	8.14%	25,121,313.00	11.82%	17,301,318.00	8.14%	17,301,318.00	8.14%	20,954,500.00	9.86%	905,828.00	0.43%	212,445,607.00
Property Tax	8020-8089	653,054.00	2.19%	0.00	0.00%	3,207,281.00	10.73%	6,814,996.00	22.81%	206,649.00	0.69%	0.00	0.00%	29,882,500.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other LCFF	8091-8099	(39,077.00)	2.50%	(410,313.00)	26.25%	(78,155.00)	5.00%	(78,155.00)	5.00%	(78,155.00)	5.00%	(27,357.00)	1.75%	(1,563,099.00)
Federal Revenues	8100-8299	649,591.00	3.66%	1,705,940.00	9.60%	668,320.00	3.76%	198,982.00	1.12%	5,751,882.00	32.37%	3,051,918.00	17.18%	17,767,719.00
Other State Revenues	8300-8599	52,273.00	0.24%	2,236,401.00	10.42%	100,000.00	0.47%	11,947,532.00	55.66%	1,162,698.00	5.42%	1,143,195.00	5.33%	21,463,948.00
Other Local Revenues	8600-8799	116,289.00	0.69%	996,212.00	5.93%	1,016,968.00	6.06%	1,157,133.00	6.89%	2,553,690.00	15.21%	1,239,918.00	7.39%	16,787,470.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	28,801.00	0.50%	28,801.00	0.50%	28,801.00	0.50%	175,925.00	3.04%	176,619.00	3.05%	5,795,000.00
TOTAL RECEIPTS		18,733,448.00		29,678,354.00		22,244,533.00		37,370,607.00		30,727,189.00		6,490,121.00		302,579,145.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	11,302,852.00	8.91%	11,291,117.00	8.90%	11,296,985.00	8.91%	11,296,985.00	8.91%	12,136,278.00	9.57%	545,395.00	0.43%	126,860,935.00
Classified Salaries	2000-2999	4,141,439.00	9.14%	3,954,624.00	8.73%	3,820,963.00	8.44%	4,143,353.00	9.15%	3,824,638.00	8.44%	77,712.00	0.17%	45,293,459.00
Employee Benefits	3000-3999	5,339,273.00	7.49%	5,316,672.00	7.46%	5,230,854.00	7.34%	5,378,736.00	7.55%	14,951,092.00	20.97%	160,518.00	0.23%	71,284,459.00
Books & Supplies	4000-4999	742,233.00	3.99%	963,317.00	5.18%	858,778.00	4.62%	1,536,443.00	8.27%	2,971,270.00	15.99%	1,613,352.00	8.68%	18,585,722.00
Services & Operating Expenses	5000-5999	1,483,407.00	3.94%	3,735,030.00	9.91%	1,883,454.00	5.00%	4,557,929.00	12.10%	3,133,319.00	8.32%	2,186,493.00	5.80%	37,679,905.00
Capital Outlays	6000-6999	32,267.00	4.58%	48,057.00	6.82%	108,673.00	15.43%	34,328.00	4.87%	82,727.00	11.74%	7,468.00	1.06%	704,500.00
Other Outgo	7100-7299/7400-7499	(133,274.00)	-3.21%	914,984.00	22.03%	57,834.00	1.39%	115,669.00	2.79%	(133,020.00)	-3.20%	89,100.00	2.15%	4,152,633.00
Indirect Costs	7300-7399	(415,838.00)	42.65%	(12,675.00)	1.30%	(17,063.00)	1.75%	(117,000.00)	12.00%	(146,250.00)	15.00%	(86,286.00)	8.85%	(975,000.00)
Transfers Out/Other Uses	7610-7699	640,000.00	17.32%	0.00	0.00%	640,000.00	17.32%	0.00	0.00%	640,000.00	17.32%	0.00	0.00%	3,695,000.00
TOTAL DISBURSEMENTS		23,132,359.00		26,211,126.00		23,880,478.00		26,946,443.00		37,460,054.00		4,593,752.00		307,281,613.00
D. INTERFUND LOANS	9311/9611	-		-		-		-		-	100.00%	-		0.00
E. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		140,564.00	2.24%	927,309.00	14.79%	0.00	0.00%	0.00	0.00%	27,032.00	0.43%	0.00	0.00%	6,268,758.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		(14,332.00)	-8.54%	8,274.00	4.93%	(4,447.00)	-2.65%	58,739.00	35.00%	112,156.00	66.83%	0.00	0.00%	167,825.00
Accounts Payable		0.00	0.00%	14,570.00	0.30%	0.00	0.00%	9,713.00	0.20%	0.00	0.00%	0.00	0.00%	4,856,612.00
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL PRIOR YEAR TRANSACTIONS		126,232.00		921,013.00		(4,447.00)		49,026.00		139,188.00		0.00		1,579,971.00
F. NET INCOME (B - C + D+ E)		(4,272,679.00)		4,388,241.00		(1,640,392.00)		10,473,190.00		(6,593,677.00)		1,896,369.00		(3,122,497.00)
ENDING CASH (A +F)		8,223,696.00		12,611,937.00		10,971,545.00		21,444,735.00		14,851,058.00		16,747,427.00		16,747,427.00

District Name: Hemet USD Contact Name: Pam Buckhout Date: 6/18/19

GENERAL FUND

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2019 to December 2020.
- X The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: \$5 million Fund: 67- Self Insurance Loan Date: 10/25/19
 Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____

- The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRANs amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: _____ Type: _____ Anticipated Funding Date: _____
 Amount: _____ Type: _____ Anticipated Funding Date: _____
 Amount: _____ Type: _____ Anticipated Funding Date: _____
 Amount: _____ Type: _____ Anticipated Funding Date: _____

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: _____ Anticipated Funding Date: _____

- The district does NOT have sufficient cash and has applied for a state deferral exemption.
- Other Options – please describe below.

OTHER FUNDS

- The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ 500,000 from the Self Insurance Fund.
- The district does NOT have sufficient cash in the Adult Education Fund and will do an internal temporary loan in the amount of \$ 150,000 from the Self Insurance Fund.

- ✓ Tax and Revenue Anticipation Notes (TRANS): TRANS are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANS are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANS is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANS with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANS with revenues deferred from one fiscal year to the next. Districts may issue a TRANS on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANS and its set-asides or repayments in the district’s cash flow projections.

- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013). In addition, our office strongly advises districts to consult with legal counsel prior to using *Cafeteria Special Revenue Fund (Fund 13)* and *Building Fund (Fund 21)* for temporary interfund borrowing purposes to remedy cash shortfalls.

- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.

- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

State Budget Forms

2019-20

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ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Hemet USD - PDSC
Date: May 30, 2019

Place: Hemet USD - PDSC
Date: June 04, 2019
Time: 06:30 PM

Adoption Date: June 18, 2019

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout Telephone: 951-765-5100
Title: Director, Fiscal Services E-mail: pbuckhou@hemetusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 18, 2019
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 8,121,658.00
Less: Amount of total liabilities reserved in budget:	\$ 8,121,658.00
Estimated accrued but unfunded liabilities:	\$ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

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

Date of Meeting: Jun 18, 2019

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Fiscal Services

Telephone: 951-634-1185

E-mail: pbuckhou@hemetUSD.org

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	222,894,301.00	0.00	222,894,301.00	232,545,709.00	0.00	232,545,709.00	4.3%
2) Federal Revenue		8100-8299	1,974,475.00	16,701,610.00	18,676,085.00	929,675.00	16,951,601.00	17,881,276.00	-4.3%
3) Other State Revenue		8300-8599	7,770,198.00	18,317,952.00	26,088,150.00	4,165,324.00	18,060,422.00	22,225,746.00	-14.8%
4) Other Local Revenue		8600-8799	3,085,156.00	14,130,261.00	17,215,417.00	2,573,578.00	13,836,413.00	16,409,991.00	-4.7%
5) TOTAL, REVENUES			235,724,130.00	49,149,823.00	284,873,953.00	240,214,286.00	48,848,436.00	289,062,722.00	1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	96,906,510.00	24,127,301.00	121,033,811.00	100,830,208.00	24,712,912.00	125,543,120.00	3.7%
2) Classified Salaries		2000-2999	27,816,855.00	15,106,315.00	42,923,170.00	29,036,989.00	15,823,499.00	44,860,488.00	4.5%
3) Employee Benefits		3000-3999	38,825,356.00	23,394,462.00	62,219,818.00	41,786,916.00	25,835,021.00	67,621,937.00	8.7%
4) Books and Supplies		4000-4999	10,064,673.00	3,700,457.00	13,765,130.00	16,143,215.00	4,269,569.00	20,412,784.00	48.3%
5) Services and Other Operating Expenditures		5000-5999	28,313,937.00	9,459,713.00	37,773,650.00	28,634,715.00	8,486,070.00	37,120,785.00	-1.7%
6) Capital Outlay		6000-6999	879,968.00	221,902.00	1,101,870.00	619,000.00	85,500.00	704,500.00	-36.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	337,782.00	3,831,246.00	4,169,028.00	297,000.00	3,784,062.00	4,081,062.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,407,855.00)	1,465,199.00	(942,656.00)	(2,278,539.00)	1,345,339.00	(933,200.00)	-1.0%
9) TOTAL, EXPENDITURES			200,737,226.00	81,306,595.00	282,043,821.00	215,069,504.00	84,341,972.00	299,411,476.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,986,904.00	(32,156,772.00)	2,830,132.00	25,144,782.00	(35,493,536.00)	(10,348,754.00)	-465.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,338,197.00	377,215.00	5,715,412.00	5,406,158.00	390,514.00	5,796,672.00	1.4%
b) Transfers Out		7600-7629	515,950.00	3,100,000.00	3,615,950.00	495,000.00	3,770,000.00	4,265,000.00	17.9%
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	(36,319,573.00)	36,319,573.00	0.00	(38,255,796.00)	38,255,796.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,497,326.00)	33,596,788.00	2,099,462.00	(33,344,638.00)	34,876,310.00	1,531,672.00	-27.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,489,578.00	1,440,016.00	4,929,594.00	(8,199,856.00)	(617,226.00)	(8,817,082.00)	-278.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,352,012.00	2,816,755.00	26,168,767.00	26,841,590.00	4,256,771.00	31,098,361.00	18.8%
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)			23,352,012.00	2,816,755.00	26,168,767.00	26,841,590.00	4,256,771.00	31,098,361.00	18.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,352,012.00	2,816,755.00	26,168,767.00	26,841,590.00	4,256,771.00	31,098,361.00	18.8%
2) Ending Balance, June 30 (E + F1e)			26,841,590.00	4,256,771.00	31,098,361.00	18,641,734.00	3,639,545.00	22,281,279.00	-28.4%
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	167,825.00	0.00	167,825.00	167,825.00	0.00	167,825.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,256,771.00	4,256,771.00	0.00	3,639,545.00	3,639,545.00	-14.5%
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	12,364,705.00	0.00	12,364,705.00	3,265,084.00	0.00	3,265,084.00	-73.6%
Supplemental/Intervention Books, Materi:	0000	9780				797,355.00		797,355.00	
Instructional Books, Materials, Serviced	0000	9780				1,192,867.00		1,192,867.00	
H&W Holding Accounts - Premiums	0000	9780				775,404.00		775,404.00	
IT Infrastructure	0000	9780				265,965.00		265,965.00	
Instructional Books, Materials, Services	1100	9780				233,493.00		233,493.00	
Supplemental/Intervention Books, Materi:	0000	9780	3,429,950.00		3,429,950.00				
Instructional Books, Materials, Services	0000	9780	7,699,893.00		7,699,893.00				
H&W Holding Accts - Premiums	0000	9780	775,404.00		775,404.00				
IT Infrastructure	0000	9780	225,965.00		225,965.00				
Instructional Books, Materials, Services	1100	9780	233,493.00		233,493.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,284,060.00	0.00	14,284,060.00	15,183,825.00	0.00	15,183,825.00	6.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,947,090.00	709,132.00	26,656,222.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	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	869,500.00	4,156,627.00	5,026,127.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			26,841,590.00	4,865,759.00	31,707,349.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	608,988.00	608,988.00				
6) TOTAL, LIABILITIES			0.00	608,988.00	608,988.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			26,841,590.00	4,256,771.00	31,098,361.00				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	163,023,067.00	0.00	163,023,067.00	172,993,926.00	0.00	172,993,926.00	6.1%
Education Protection Account State Aid - Current Year		8012	30,369,139.00	0.00	30,369,139.00	31,210,832.00	0.00	31,210,832.00	2.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	327,554.00	0.00	327,554.00	327,554.00	0.00	327,554.00	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	29,016,166.00	0.00	29,016,166.00	29,016,166.00	0.00	29,016,166.00	0.0%
Unsecured Roll Taxes		8042	1,301,716.00	0.00	1,301,716.00	1,301,716.00	0.00	1,301,716.00	0.0%
Prior Years' Taxes		8043	1,752,554.00	0.00	1,752,554.00	1,752,554.00	0.00	1,752,554.00	0.0%
Supplemental Taxes		8044	711,261.00	0.00	711,261.00	711,261.00	0.00	711,261.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,476,227.00)	0.00	(3,476,227.00)	(3,476,227.00)	0.00	(3,476,227.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,393,000.00	0.00	1,393,000.00	249,525.00	0.00	249,525.00	-82.1%
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			224,418,230.00	0.00	224,418,230.00	234,087,307.00	0.00	234,087,307.00	4.3%
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	(1,523,929.00)	0.00	(1,523,929.00)	(1,541,598.00)	0.00	(1,541,598.00)	1.2%
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			222,894,301.00	0.00	222,894,301.00	232,545,709.00	0.00	232,545,709.00	4.3%
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	4,389,392.00	4,389,392.00	0.00	4,328,621.00	4,328,621.00	-1.4%
Special Education Discretionary Grants		8182	0.00	421,652.00	421,652.00	0.00	408,253.00	408,253.00	-3.2%
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	60,500.00	0.00	60,500.00	77,500.00	0.00	77,500.00	28.1%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,248,678.00	1,248,678.00	0.00	1,271,345.00	1,271,345.00	1.8%
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		7,617,520.00	7,617,520.00		7,444,101.00	7,444,101.00	-2.3%
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		1,139,256.00	1,139,256.00		907,866.00	907,866.00	-20.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		265,403.00	265,403.00		269,515.00	269,515.00	1.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		839,198.00	839,198.00		1,716,089.00	1,716,089.00	104.5%
Career and Technical Education	3500-3599	8290		218,724.00	218,724.00		218,724.00	218,724.00	0.0%
All Other Federal Revenue	All Other	8290	1,913,975.00	561,787.00	2,475,762.00	852,175.00	387,087.00	1,239,262.00	-49.9%
TOTAL, FEDERAL REVENUE			1,974,475.00	16,701,610.00	18,676,085.00	929,675.00	16,951,601.00	17,881,276.00	-4.3%
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	4,498,851.00	0.00	4,498,851.00	857,706.00	0.00	857,706.00	-80.9%
Lottery - Unrestricted and Instructional Materials		8560	3,196,347.00	1,231,660.00	4,428,007.00	3,232,618.00	1,134,624.00	4,367,242.00	-1.4%
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		2,977,929.00	2,977,929.00		2,945,537.00	2,945,537.00	-1.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		217,430.00	217,430.00		223,150.00	223,150.00	2.6%
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		991,536.00	991,536.00		400,000.00	400,000.00	-59.7%
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	75,000.00	12,899,397.00	12,974,397.00	75,000.00	13,357,111.00	13,432,111.00	3.5%
TOTAL, OTHER STATE REVENUE			7,770,198.00	18,317,952.00	26,088,150.00	4,165,324.00	18,060,422.00	22,225,746.00	-14.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	4,050,585.00	4,050,585.00	0.00	4,162,000.00	4,162,000.00	2.8%
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	1,047.00	0.00	1,047.00	0.00	0.00	0.00	-100.0%
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	275,000.00	0.00	275,000.00	250,000.00	0.00	250,000.00	-9.1%
Interest		8660	245,000.00	0.00	245,000.00	275,000.00	0.00	275,000.00	12.2%
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	212,500.00	0.00	212,500.00	203,574.00	0.00	203,574.00	-4.2%
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	2,351,609.00	42,332.00	2,393,941.00	1,845,004.00	0.00	1,845,004.00	-22.9%
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		10,037,344.00	10,037,344.00		9,674,413.00	9,674,413.00	-3.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,085,156.00	14,130,261.00	17,215,417.00	2,573,578.00	13,836,413.00	16,409,991.00	-4.7%
TOTAL, REVENUES			235,724,130.00	49,149,823.00	284,873,953.00	240,214,286.00	48,848,436.00	289,062,722.00	1.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	79,125,449.00	15,717,709.00	94,843,158.00	82,184,409.00	16,281,383.00	98,465,792.00	3.8%
Certificated Pupil Support Salaries		1200	5,265,436.00	4,817,183.00	10,082,619.00	5,759,517.00	4,974,311.00	10,733,828.00	6.5%
Certificated Supervisors' and Administrators' Salaries		1300	10,357,899.00	1,188,354.00	11,546,253.00	10,435,094.00	1,192,197.00	11,627,291.00	0.7%
Other Certificated Salaries		1900	2,157,726.00	2,404,055.00	4,561,781.00	2,451,188.00	2,265,021.00	4,716,209.00	3.4%
TOTAL, CERTIFICATED SALARIES			96,906,510.00	24,127,301.00	121,033,811.00	100,830,208.00	24,712,912.00	125,543,120.00	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,665,605.00	9,563,118.00	11,228,723.00	1,718,047.00	9,706,969.00	11,425,016.00	1.7%
Classified Support Salaries		2200	9,006,970.00	3,141,098.00	12,148,068.00	9,345,609.00	3,402,610.00	12,748,219.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	3,670,481.00	429,162.00	4,099,643.00	3,561,346.00	379,463.00	3,940,809.00	-3.9%
Clerical, Technical and Office Salaries		2400	10,157,687.00	727,846.00	10,885,533.00	10,788,237.00	860,469.00	11,648,706.00	7.0%
Other Classified Salaries		2900	3,316,112.00	1,245,091.00	4,561,203.00	3,623,750.00	1,473,988.00	5,097,738.00	11.8%
TOTAL, CLASSIFIED SALARIES			27,816,855.00	15,106,315.00	42,923,170.00	29,036,989.00	15,823,499.00	44,860,488.00	4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,482,747.00	13,902,530.00	29,385,277.00	16,694,839.00	15,509,947.00	32,204,786.00	9.6%
PERS		3201-3202	4,699,900.00	2,761,717.00	7,461,617.00	5,751,305.00	3,457,089.00	9,208,394.00	23.4%
OASDI/Medicare/Alternative		3301-3302	3,454,742.00	1,504,480.00	4,959,222.00	3,639,442.00	1,603,798.00	5,243,240.00	5.7%
Health and Welfare Benefits		3401-3402	13,898,479.00	4,809,312.00	18,707,791.00	14,275,415.00	4,801,868.00	19,077,283.00	2.0%
Unemployment Insurance		3501-3502	62,781.00	19,141.00	81,922.00	64,949.00	20,273.00	85,222.00	4.0%
Workers' Compensation		3601-3602	938,169.00	293,734.00	1,231,903.00	974,043.00	304,036.00	1,278,079.00	3.7%
OPEB, Allocated		3701-3702	133,587.00	29,543.00	163,130.00	169,129.00	40,534.00	209,663.00	28.5%
OPEB, Active Employees		3751-3752	154,951.00	73,930.00	228,881.00	198,594.00	97,476.00	296,070.00	29.4%
Other Employee Benefits		3901-3902	0.00	75.00	75.00	19,200.00	0.00	19,200.00	25500.0%
TOTAL, EMPLOYEE BENEFITS			38,825,356.00	23,394,462.00	62,219,818.00	41,786,916.00	25,835,021.00	67,621,937.00	8.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,515,267.00	990,813.00	3,506,080.00	2,622,926.00	1,628,268.00	4,251,194.00	21.3%
Books and Other Reference Materials		4200	504,252.00	28,437.00	532,689.00	401,687.00	109,908.00	511,595.00	-4.0%
Materials and Supplies		4300	5,273,202.00	1,769,411.00	7,042,613.00	5,575,154.00	2,126,231.00	7,701,385.00	9.4%
Noncapitalized Equipment		4400	1,755,221.00	911,796.00	2,667,017.00	7,523,448.00	405,162.00	7,928,610.00	197.3%
Food		4700	16,731.00	0.00	16,731.00	20,000.00	0.00	20,000.00	19.5%
TOTAL, BOOKS AND SUPPLIES			10,064,673.00	3,700,457.00	13,765,130.00	16,143,215.00	4,269,569.00	20,412,784.00	48.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	12,531.00	3,780,500.00	3,793,031.00	0.00	3,630,500.00	3,630,500.00	-4.3%
Travel and Conferences		5200	1,092,373.00	573,161.00	1,665,534.00	1,251,193.00	374,072.00	1,625,265.00	-2.4%
Dues and Memberships		5300	141,543.00	4,050.00	145,593.00	174,246.00	1,750.00	175,996.00	20.9%
Insurance		5400 - 5450	1,439,575.00	0.00	1,439,575.00	1,859,150.00	0.00	1,859,150.00	29.1%
Operations and Housekeeping Services		5500	5,480,251.00	18,100.00	5,498,351.00	5,472,500.00	30,000.00	5,502,500.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,705,984.00	1,365,257.00	4,071,241.00	2,971,720.00	879,600.00	3,851,320.00	-5.4%
Transfers of Direct Costs		5710	(86,511.00)	86,511.00	0.00	4,654.00	(4,654.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,210,345.00	667,959.00	7,878,304.00	6,682,858.00	643,465.00	7,326,323.00	-7.0%
Professional/Consulting Services and Operating Expenditures		5800	8,948,965.00	2,951,066.00	11,900,031.00	8,990,974.00	2,915,237.00	11,906,211.00	0.1%
Communications		5900	1,368,881.00	13,109.00	1,381,990.00	1,227,420.00	16,100.00	1,243,520.00	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,313,937.00	9,459,713.00	37,773,650.00	28,634,715.00	8,486,070.00	37,120,785.00	-1.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	408,056.00	10,248.00	418,304.00	0.00	10,500.00	10,500.00	-97.5%
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	471,912.00	211,654.00	683,566.00	611,500.00	75,000.00	686,500.00	0.4%
Equipment Replacement		6500	0.00	0.00	0.00	7,500.00	0.00	7,500.00	New
TOTAL, CAPITAL OUTLAY			879,968.00	221,902.00	1,101,870.00	619,000.00	85,500.00	704,500.00	-36.1%
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	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
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	322,782.00	0.00	322,782.00	297,000.00	0.00	297,000.00	-8.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	1,736,423.00	1,736,423.00	0.00	1,667,331.00	1,667,331.00	-4.0%
Other Debt Service - Principal		7439	0.00	2,094,823.00	2,094,823.00	0.00	2,116,731.00	2,116,731.00	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			337,782.00	3,831,246.00	4,169,028.00	297,000.00	3,784,062.00	4,081,062.00	-2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,465,199.00)	1,465,199.00	0.00	(1,345,339.00)	1,345,339.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(942,656.00)	0.00	(942,656.00)	(933,200.00)	0.00	(933,200.00)	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,407,855.00)	1,465,199.00	(942,656.00)	(2,278,539.00)	1,345,339.00	(933,200.00)	-1.0%
TOTAL, EXPENDITURES			200,737,226.00	81,306,595.00	282,043,821.00	215,069,504.00	84,341,972.00	299,411,476.00	6.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	375,000.00	0.00	375,000.00	250,000.00	0.00	250,000.00	-33.3%
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	4,963,197.00	377,215.00	5,340,412.00	5,156,158.00	390,514.00	5,546,672.00	3.9%
(a) TOTAL, INTERFUND TRANSFERS IN			5,338,197.00	377,215.00	5,715,412.00	5,406,158.00	390,514.00	5,796,672.00	1.4%
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	515,950.00	3,100,000.00	3,615,950.00	495,000.00	3,770,000.00	4,265,000.00	17.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			515,950.00	3,100,000.00	3,615,950.00	495,000.00	3,770,000.00	4,265,000.00	17.9%
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	(36,319,573.00)	36,319,573.00	0.00	(38,255,796.00)	38,255,796.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,319,573.00)	36,319,573.00	0.00	(38,255,796.00)	38,255,796.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(31,497,326.00)	33,596,788.00	2,099,462.00	(33,344,638.00)	34,876,310.00	1,531,672.00	-27.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	659,444.00	0.00
6500	Special Education	146,768.00	104,137.00
6512	Special Ed: Mental Health Services	152,600.00	207,567.00
7085	Learning Communities for School Success Program	107,174.00	107,174.00
7311	Classified School Employee Professional Development Block Grant	187,271.00	122,271.00
7510	Low-Performing Students Block Grant	839,810.00	365,216.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,457,075.00	1,663,613.00
9010	Other Restricted Local	706,629.00	1,069,567.00
Total, Restricted Balance		<u>4,256,771.00</u>	<u>3,639,545.00</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,887,460.00	6,331,371.00	7.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,404,621.00	1,233,977.00	-12.1%
4) Other Local Revenue		8600-8799	526,440.00	536,118.00	1.8%
5) TOTAL, REVENUES			7,818,521.00	8,101,466.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,854,831.00	3,025,724.00	6.0%
2) Classified Salaries		2000-2999	416,758.00	492,644.00	18.2%
3) Employee Benefits		3000-3999	1,197,313.00	1,294,475.00	8.1%
4) Books and Supplies		4000-4999	520,621.00	607,859.00	16.8%
5) Services and Other Operating Expenditures		5000-5999	3,460,370.00	2,180,197.00	-37.0%
6) Capital Outlay		6000-6999	13,825.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,463,718.00	7,600,899.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(645,197.00)	500,567.00	-177.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	377,215.00	390,514.00	3.5%
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			(377,215.00)	(390,514.00)	3.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,022,412.00)	110,053.00	-110.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,673,310.00	650,898.00	-61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,673,310.00	650,898.00	-61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,673,310.00	650,898.00	-61.1%
2) Ending Balance, June 30 (E + F1e)			650,898.00	760,951.00	16.9%
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			35,734.00	6,615.00	-81.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	44,932.00	0.00	-100.0%
d) Assigned					
Other Assignments		9780	570,232.00	754,336.00	32.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	650,898.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			650,898.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			650,898.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	4,046,444.00	4,514,898.00	11.6%
Education Protection Account State Aid - Current Year		8012	963,985.00	939,442.00	-2.5%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	877,031.00	877,031.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,887,460.00	6,331,371.00	7.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	140,844.00	20,151.00	-85.7%
Lottery - Unrestricted and Instructional Materials		8560	153,150.00	139,944.00	-8.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	739,905.00	787,986.00	6.5%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	58,325.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	312,397.00	285,896.00	-8.5%
TOTAL, OTHER STATE REVENUE			1,404,621.00	1,233,977.00	-12.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	8,500.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	180,000.00	180,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	336,440.00	347,618.00	3.3%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			526,440.00	536,118.00	1.8%
TOTAL, REVENUES			7,818,521.00	8,101,466.00	3.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,419,367.00	2,589,853.00	7.0%
Certificated Pupil Support Salaries		1200	129,070.00	131,746.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	306,394.00	304,125.00	-0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,854,831.00	3,025,724.00	6.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,000.00	15,000.00	-11.8%
Classified Support Salaries		2200	54,021.00	89,204.00	65.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	216,518.00	213,220.00	-1.5%
Other Classified Salaries		2900	129,219.00	175,220.00	35.6%
TOTAL, CLASSIFIED SALARIES			416,758.00	492,644.00	18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	704,227.00	741,573.00	5.3%
PERS		3201-3202	77,036.00	90,457.00	17.4%
OASDI/Medicare/Alternative		3301-3302	67,683.00	76,185.00	12.6%
Health and Welfare Benefits		3401-3402	318,463.00	349,463.00	9.7%
Unemployment Insurance		3501-3502	1,542.00	1,762.00	14.3%
Workers' Compensation		3601-3602	23,124.00	26,391.00	14.1%
OPEB, Allocated		3701-3702	2,312.00	3,518.00	52.2%
OPEB, Active Employees		3751-3752	2,926.00	5,126.00	75.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,197,313.00	1,294,475.00	8.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	152,370.00	151,358.00	-0.7%
Books and Other Reference Materials		4200	18,500.00	16,000.00	-13.5%
Materials and Supplies		4300	237,600.00	285,915.00	20.3%
Noncapitalized Equipment		4400	112,151.00	154,586.00	37.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			520,621.00	607,859.00	16.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,186.00	40,455.00	67.3%
Dues and Memberships		5300	10,950.00	11,000.00	0.5%
Insurance		5400-5450	50,000.00	50,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,659,000.00	1,476,500.00	-44.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	301,231.00	280,842.00	-6.8%
Professional/Consulting Services and Operating Expenditures		5800	402,153.00	306,700.00	-23.7%
Communications		5900	12,850.00	14,700.00	14.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,460,370.00	2,180,197.00	-37.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,825.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,825.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,463,718.00	7,600,899.00	-10.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	377,215.00	390,514.00	3.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			377,215.00	390,514.00	3.5%
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)			(377,215.00)	(390,514.00)	3.5%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	6,615.00	6,615.00
7311	Classified School Employee Professional Development Block	1,455.00	0.00
7510	Low-Performing Students Block Grant	27,664.00	0.00
Total, Restricted Balance		35,734.00	6,615.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	748,192.00	715,933.00	-4.3%
4) Other Local Revenue		8600-8799	16,700.00	15,500.00	-7.2%
5) TOTAL, REVENUES			764,892.00	731,433.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	271,439.00	249,011.00	-8.3%
2) Classified Salaries		2000-2999	164,343.00	173,633.00	5.7%
3) Employee Benefits		3000-3999	137,991.00	148,554.00	7.7%
4) Books and Supplies		4000-4999	40,131.00	25,613.00	-36.2%
5) Services and Other Operating Expenditures		5000-5999	117,492.00	101,473.00	-13.6%
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	33,496.00	33,149.00	-1.0%
9) TOTAL, EXPENDITURES			764,892.00	731,433.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	703,433.00	696,133.00	-1.0%
All Other State Revenue	All Other	8590	44,759.00	19,800.00	-55.8%
TOTAL, OTHER STATE REVENUE			748,192.00	715,933.00	-4.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,200.00	500.00	-58.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	15,500.00	15,000.00	-3.2%
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			16,700.00	15,500.00	-7.2%
TOTAL, REVENUES			764,892.00	731,433.00	-4.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	191,149.00	175,000.00	-8.4%
Certificated Pupil Support Salaries		1200	4,811.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	75,479.00	74,011.00	-1.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			271,439.00	249,011.00	-8.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	31,056.00	39,372.00	26.8%
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	108,882.00	109,736.00	0.8%
Other Classified Salaries		2900	24,405.00	24,525.00	0.5%
TOTAL, CLASSIFIED SALARIES			164,343.00	173,633.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,649.00	61,384.00	10.3%
PERS		3201-3202	29,707.00	34,354.00	15.6%
OASDI/Medicare/Alternative		3301-3302	15,868.00	16,301.00	2.7%
Health and Welfare Benefits		3401-3402	32,191.00	31,968.00	-0.7%
Unemployment Insurance		3501-3502	220.00	212.00	-3.6%
Workers' Compensation		3601-3602	3,417.00	3,170.00	-7.2%
OPEB, Allocated		3701-3702	331.00	423.00	27.8%
OPEB, Active Employees		3751-3752	608.00	742.00	22.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			137,991.00	148,554.00	7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,100.00	0.00	-100.0%
Materials and Supplies		4300	31,178.00	25,613.00	-17.8%
Noncapitalized Equipment		4400	2,853.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,131.00	25,613.00	-36.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,828.00	0.00	-100.0%
Dues and Memberships		5300	250.00	0.00	-100.0%
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	7,751.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,476.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	98,187.00	101,473.00	3.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,492.00	101,473.00	-13.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	33,496.00	33,149.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			33,496.00	33,149.00	-1.0%
TOTAL, EXPENDITURES			764,892.00	731,433.00	-4.4%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,764,820.00	2,827,177.00	2.3%
4) Other Local Revenue		8600-8799	4,703.00	0.00	-100.0%
5) TOTAL, REVENUES			2,769,523.00	2,827,177.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	876,553.00	915,591.00	4.5%
2) Classified Salaries		2000-2999	831,774.00	930,591.00	11.9%
3) Employee Benefits		3000-3999	652,349.00	712,611.00	9.2%
4) Books and Supplies		4000-4999	162,385.00	83,399.00	-48.6%
5) Services and Other Operating Expenditures		5000-5999	30,691.00	31,100.00	1.3%
6) Capital Outlay		6000-6999	54,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	161,771.00	153,885.00	-4.9%
9) TOTAL, EXPENDITURES			2,769,523.00	2,827,177.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,572.00	89,572.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,572.00	89,572.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,572.00	89,572.00	0.0%
2) Ending Balance, June 30 (E + F1e)			89,572.00	89,572.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			89,572.00	89,572.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	121,572.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			121,572.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	32,000.00		
6) TOTAL, LIABILITIES			32,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			89,572.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,545,663.00	2,738,977.00	7.6%
All Other State Revenue	All Other	8590	219,157.00	88,200.00	-59.8%
TOTAL, OTHER STATE REVENUE			2,764,820.00	2,827,177.00	2.3%
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%
Interest		8660	4,703.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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			4,703.00	0.00	-100.0%
TOTAL, REVENUES			2,769,523.00	2,827,177.00	2.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	762,648.00	790,000.00	3.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,067.00	105,327.00	0.2%
Other Certificated Salaries		1900	8,838.00	20,264.00	129.3%
TOTAL, CERTIFICATED SALARIES			876,553.00	915,591.00	4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	593,755.00	681,716.00	14.8%
Classified Support Salaries		2200	40,145.00	42,529.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	197,874.00	206,346.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			831,774.00	930,591.00	11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	155,005.00	160,009.00	3.2%
PERS		3201-3202	177,683.00	226,984.00	27.7%
OASDI/Medicare/Alternative		3301-3302	85,002.00	95,991.00	12.9%
Health and Welfare Benefits		3401-3402	215,918.00	208,007.00	-3.7%
Unemployment Insurance		3501-3502	840.00	923.00	9.9%
Workers' Compensation		3601-3602	12,811.00	13,846.00	8.1%
OPEB, Allocated		3701-3702	1,282.00	1,845.00	43.9%
OPEB, Active Employees		3751-3752	3,808.00	5,006.00	31.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			652,349.00	712,611.00	9.2%
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	145,631.00	83,399.00	-42.7%
Noncapitalized Equipment		4400	16,754.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			162,385.00	83,399.00	-48.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,078.00	4,400.00	7.9%
Dues and Memberships		5300	500.00	3,000.00	500.0%
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	2,403.00	3,700.00	54.0%
Professional/Consulting Services and Operating Expenditures		5800	23,387.00	19,500.00	-16.6%
Communications		5900	323.00	500.00	54.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,691.00	31,100.00	1.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	54,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	161,771.00	153,885.00	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			161,771.00	153,885.00	-4.9%
TOTAL, EXPENDITURES			2,769,523.00	2,827,177.00	2.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,837,182.00	14,659,733.00	5.9%
3) Other State Revenue		8300-8599	970,435.00	1,025,673.00	5.7%
4) Other Local Revenue		8600-8799	676,466.00	607,809.00	-10.1%
5) TOTAL, REVENUES			15,484,083.00	16,293,215.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,508,395.00	5,626,025.00	2.1%
3) Employee Benefits		3000-3999	1,928,095.00	2,224,982.00	15.4%
4) Books and Supplies		4000-4999	6,522,060.00	6,601,288.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	775,277.00	693,242.00	-10.6%
6) Capital Outlay		6000-6999	97,875.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	747,389.00	746,166.00	-0.2%
9) TOTAL, EXPENDITURES			15,579,091.00	15,891,703.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,008.00)	401,512.00	-522.6%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,008.00)	401,512.00	-522.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,053,648.29	3,392,827.90	-16.3%
b) Audit Adjustments		9793	(565,812.39)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,487,835.90	3,392,827.90	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,487,835.90	3,392,827.90	-2.7%
2) Ending Balance, June 30 (E + F1e)			3,392,827.90	3,794,339.90	11.8%
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			3,392,827.90	3,794,339.90	11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,372,294.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,372,294.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,372,294.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,905,903.00	13,716,780.00	6.3%
Donated Food Commodities		8221	931,279.00	942,953.00	1.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,837,182.00	14,659,733.00	5.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	970,435.00	1,025,673.00	5.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			970,435.00	1,025,673.00	5.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	100.00	0.00	-100.0%
Food Service Sales		8634	651,419.00	582,762.00	-10.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,947.00	25,047.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			676,466.00	607,809.00	-10.1%
TOTAL, REVENUES			15,484,083.00	16,293,215.00	5.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,908,927.00	4,008,236.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	809,451.00	820,880.00	1.4%
Clerical, Technical and Office Salaries		2400	636,355.00	648,084.00	1.8%
Other Classified Salaries		2900	153,662.00	148,825.00	-3.1%
TOTAL, CLASSIFIED SALARIES			5,508,395.00	5,626,025.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	847,272.00	1,053,204.00	24.3%
OASDI/Medicare/Alternative		3301-3302	364,442.00	400,362.00	9.9%
Health and Welfare Benefits		3401-3402	657,696.00	700,425.00	6.5%
Unemployment Insurance		3501-3502	2,715.00	2,816.00	3.7%
Workers' Compensation		3601-3602	39,239.00	42,196.00	7.5%
OPEB, Allocated		3701-3702	4,075.00	5,625.00	38.0%
OPEB, Active Employees		3751-3752	12,656.00	20,354.00	60.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,928,095.00	2,224,982.00	15.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	609,188.00	716,130.00	17.6%
Noncapitalized Equipment		4400	60,303.00	17,500.00	-71.0%
Food		4700	5,852,569.00	5,867,658.00	0.3%
TOTAL, BOOKS AND SUPPLIES			6,522,060.00	6,601,288.00	1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,863.00	27,000.00	94.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	228,100.00	252,155.00	10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	483,392.00	356,923.00	-26.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,594.00)	(48,185.00)	254.5%
Professional/Consulting Services and Operating Expenditures		5800	29,524.00	68,599.00	132.3%
Communications		5900	33,992.00	36,750.00	8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			775,277.00	693,242.00	-10.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	97,875.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			97,875.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	747,389.00	746,166.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			747,389.00	746,166.00	-0.2%
TOTAL, EXPENDITURES			15,579,091.00	15,891,703.00	2.0%

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

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,373,793.90	3,769,032.90
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	19,034.00	25,307.00
Total, Restricted Balance		<u>3,392,827.90</u>	<u>3,794,339.90</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	9,000.00	5.9%
5) TOTAL, REVENUES			8,500.00	9,000.00	5.9%
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	738,151.00	680,000.00	-7.9%
5) Services and Other Operating Expenditures		5000-5999	1,895,579.00	1,800,000.00	-5.0%
6) Capital Outlay		6000-6999	863,999.00	1,290,000.00	49.3%
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			3,497,729.00	3,770,000.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,489,229.00)	(3,761,000.00)	7.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	3,770,000.00	21.6%
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			3,100,000.00	3,770,000.00	21.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(389,229.00)	9,000.00	-102.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	389,228.00	(1.00)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			389,228.00	(1.00)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,228.00	(1.00)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(1.00)	8,999.00	-900000.0%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	9,000.00	New
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	(1.00)	(1.00)	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,500.00	9,000.00	5.9%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	9,000.00	5.9%
TOTAL, REVENUES			8,500.00	9,000.00	5.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	711,206.00	650,000.00	-8.6%
Noncapitalized Equipment		4400	26,945.00	30,000.00	11.3%
TOTAL, BOOKS AND SUPPLIES			738,151.00	680,000.00	-7.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,150,579.00	1,300,000.00	13.0%
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	745,000.00	500,000.00	-32.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,895,579.00	1,800,000.00	-5.0%
CAPITAL OUTLAY					
Land Improvements		6170	464,445.00	1,030,000.00	121.8%
Buildings and Improvements of Buildings		6200	307,800.00	260,000.00	-15.5%
Equipment		6400	91,754.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			863,999.00	1,290,000.00	49.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,497,729.00	3,770,000.00	7.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,100,000.00	3,770,000.00	21.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,100,000.00	3,770,000.00	21.6%
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)			3,100,000.00	3,770,000.00	21.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	97,500.00	105,000.00	7.7%
5) TOTAL, REVENUES			97,500.00	105,000.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			97,500.00	105,000.00	7.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			97,500.00	105,000.00	7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,914,043.00	5,011,543.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,914,043.00	5,011,543.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,914,043.00	5,011,543.00	2.0%
2) Ending Balance, June 30 (E + F1e)			5,011,543.00	5,116,543.00	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,011,543.00	5,116,543.00	2.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,011,543.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,011,543.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,011,543.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	97,500.00	105,000.00	7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			97,500.00	105,000.00	7.7%
TOTAL, REVENUES			97,500.00	105,000.00	7.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	18,000.00	125.0%
5) TOTAL, REVENUES			8,000.00	18,000.00	125.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	16,570,000.00	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			0.00	16,570,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	(16,552,000.00)	-207000.0%
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	27,320,000.00	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			27,320,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,328,000.00	(16,552,000.00)	-160.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	27,328,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	27,328,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	27,328,000.00	New
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			27,328,000.00	10,776,000.00	-60.6%
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	27,328,000.00	10,776,000.00	-60.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,328,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,328,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			27,328,000.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	8,000.00	18,000.00	125.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	18,000.00	125.0%
TOTAL, REVENUES			8,000.00	18,000.00	125.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	910,000.00	New
Buildings and Improvements of Buildings		6200	0.00	15,660,000.00	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	16,570,000.00	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	16,570,000.00	New

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	27,320,000.00	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			27,320,000.00	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)			27,320,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,622,599.00	1,497,200.00	-7.7%
5) TOTAL, REVENUES			1,622,599.00	1,497,200.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	34,866.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	93,765.00	40,000.00	-57.3%
6) Capital Outlay		6000-6999	1,494,735.00	2,000,000.00	33.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,623,366.00	2,040,000.00	25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(767.00)	(542,800.00)	70669.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(767.00)	(542,800.00)	70669.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,623,112.00	5,622,345.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,623,112.00	5,622,345.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,623,112.00	5,622,345.00	0.0%
2) Ending Balance, June 30 (E + F1e)			5,622,345.00	5,079,545.00	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,622,345.00	5,079,545.00	-9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,622,345.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,622,345.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,622,345.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	56,299.00	37,200.00	-33.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,565,000.00	1,460,000.00	-6.7%
Other Local Revenue					
All Other Local Revenue		8699	1,300.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,622,599.00	1,497,200.00	-7.7%
TOTAL, REVENUES			1,622,599.00	1,497,200.00	-7.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,980.00	0.00	-100.0%
Noncapitalized Equipment		4400	10,886.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,866.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	236.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	93,509.00	40,000.00	-57.2%
Communications		5900	20.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,765.00	40,000.00	-57.3%
CAPITAL OUTLAY					
Land		6100	25,000.00	0.00	-100.0%
Land Improvements		6170	5,956.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,463,779.00	2,000,000.00	36.6%
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			1,494,735.00	2,000,000.00	33.8%
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			1,623,366.00	2,040,000.00	25.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,234.00	40,000.00	-65.0%
5) TOTAL, REVENUES			114,234.00	40,000.00	-65.0%
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	8,921.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	26,023.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,206,432.00	654,222.00	-45.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,241,376.00	654,222.00	-47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,127,142.00)	(614,222.00)	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,127,142.00)	(614,222.00)	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,158,120.00	3,030,978.00	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,158,120.00	3,030,978.00	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,158,120.00	3,030,978.00	-27.1%
2) Ending Balance, June 30 (E + F1e)			3,030,978.00	2,416,756.00	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,029,478.00	2,415,256.00	-20.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,500.00	1,500.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,030,978.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,030,978.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,030,978.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	43,650.00	40,000.00	-8.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	70,584.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,234.00	40,000.00	-65.0%
TOTAL, REVENUES			114,234.00	40,000.00	-65.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,222.00	0.00	-100.0%
Noncapitalized Equipment		4400	7,699.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,921.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	26,020.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,023.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	12,800.00	525,502.00	4005.5%
Buildings and Improvements of Buildings		6200	1,193,632.00	128,720.00	-89.2%
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			1,206,432.00	654,222.00	-45.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,241,376.00	654,222.00	-47.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,850.00	4,500.00	-7.2%
5) TOTAL, REVENUES			4,850.00	4,500.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,850.00	4,500.00	-7.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,000.00	495,000.00	0.0%
b) Transfers Out		7600-7629	375,000.00	250,000.00	-33.3%
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			120,000.00	245,000.00	104.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			124,850.00	249,500.00	99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	458,744.00	583,594.00	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			458,744.00	583,594.00	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			458,744.00	583,594.00	27.2%
2) Ending Balance, June 30 (E + F1e)			583,594.00	833,094.00	42.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	583,594.00	833,094.00	42.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	583,594.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			583,594.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			583,594.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,850.00	4,500.00	-7.2%
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			4,850.00	4,500.00	-7.2%
TOTAL, REVENUES			4,850.00	4,500.00	-7.2%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,000.00	495,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,000.00	495,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	375,000.00	250,000.00	-33.3%
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			375,000.00	250,000.00	-33.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			120,000.00	245,000.00	104.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,096.00	7,200.00	1.5%
4) Other Local Revenue		8600-8799	23,986,500.00	25,057,382.00	4.5%
5) TOTAL, REVENUES			23,993,596.00	25,064,582.00	4.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,157,894.00	13,283,008.00	1.0%
3) Employee Benefits		3000-3999	4,475,222.00	5,088,540.00	13.7%
4) Books and Supplies		4000-4999	3,056,552.00	2,934,427.00	-4.0%
5) Services and Other Operating Expenses		5000-5999	(3,702,607.00)	(3,984,542.00)	7.6%
6) Depreciation		6000-6999	1,300,000.00	1,400,000.00	7.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,287,061.00	18,721,433.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,706,535.00	6,343,149.00	11.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,963,197.00	5,156,158.00	3.9%
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			(4,963,197.00)	(5,156,158.00)	3.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			743,338.00	1,186,991.00	59.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	535,886.00	172.00	-100.0%
b) Audit Adjustments		9793	(1,279,052.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(743,166.00)	172.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(743,166.00)	172.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			172.00	1,187,163.00	690111.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	172.00	1,187,163.00	690111.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,611,038.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	650,000.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,261,038.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	1,187,163.00		
b) Total/Net OPEB Liability		9664	55,234.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	3,018,469.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,260,866.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			172.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	7,096.00	7,200.00	1.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,096.00	7,200.00	1.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	23,800,000.00	25,057,382.00	5.3%
Other Local Revenue					
All Other Local Revenue		8699	186,500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			23,986,500.00	25,057,382.00	4.5%
TOTAL, REVENUES			23,993,596.00	25,064,582.00	4.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	11,365,530.00	11,574,341.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,068,592.00	1,016,217.00	-4.9%
Clerical, Technical and Office Salaries		2400	723,772.00	692,450.00	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,157,894.00	13,283,008.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,996.00	19,358.00	-7.8%
PERS		3201-3202	2,177,967.00	2,735,540.00	25.6%
OASDI/Medicare/Alternative		3301-3302	957,080.00	1,007,567.00	5.3%
Health and Welfare Benefits		3401-3402	1,174,174.00	1,175,527.00	0.1%
Unemployment Insurance		3501-3502	6,863.00	6,642.00	-3.2%
Workers' Compensation		3601-3602	102,937.00	99,623.00	-3.2%
OPEB, Allocated		3701-3702	10,294.00	13,283.00	29.0%
OPEB, Active Employees		3751-3752	24,911.00	31,000.00	24.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,475,222.00	5,088,540.00	13.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,006,300.00	2,883,384.00	-4.1%
Noncapitalized Equipment		4400	50,252.00	51,043.00	1.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,056,552.00	2,934,427.00	-4.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50,000.00	82,805.00	65.6%
Dues and Memberships		5300	1,400.00	1,400.00	0.0%
Insurance		5400-5450	393,351.00	450,000.00	14.4%
Operations and Housekeeping Services		5500	35,000.00	31,157.00	-11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	961,226.00	846,646.00	-11.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,170,059.00)	(7,562,680.00)	-7.4%
Professional/Consulting Services and Operating Expenditures		5800	2,982,475.00	2,137,165.00	-28.3%
Communications		5900	44,000.00	28,965.00	-34.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(3,702,607.00)	(3,984,542.00)	7.6%
DEPRECIATION					
Depreciation Expense		6900	1,300,000.00	1,400,000.00	7.7%
TOTAL, DEPRECIATION			1,300,000.00	1,400,000.00	7.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			18,287,061.00	18,721,433.00	2.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	4,963,197.00	5,156,158.00	3.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,963,197.00	5,156,158.00	3.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,963,197.00)	(5,156,158.00)	3.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,029,547.00	2,038,948.00	0.5%
5) TOTAL, REVENUES			2,029,547.00	2,038,948.00	0.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,550.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	2,867,916.00	2,808,274.00	-2.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,870,466.00	2,808,274.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(840,919.00)	(769,326.00)	-8.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,950.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,950.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(819,969.00)	(769,326.00)	-6.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,558,294.00	2,738,325.00	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,558,294.00	2,738,325.00	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,558,294.00	2,738,325.00	-23.0%
2) Ending Net Position, June 30 (E + F1e)			2,738,325.00	1,968,999.00	-28.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,738,325.00	1,968,999.00	-28.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,859,982.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,859,982.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	8,121,658.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			8,121,658.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			2,738,324.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	199,350.00	210,600.00	5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,815,197.00	1,828,348.00	0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,029,547.00	2,038,948.00	0.5%
TOTAL, REVENUES			2,029,547.00	2,038,948.00	0.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,999.00	0.00	-100.0%
Noncapitalized Equipment		4400	551.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,550.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	140,000.00	140,000.00	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,727,916.00	2,668,274.00	-2.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,867,916.00	2,808,274.00	-2.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,870,466.00	2,808,274.00	-2.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	20,950.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,950.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,950.00	0.00	-100.0%

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,120.19	20,199.19	20,199.19	20,288.00	20,288.00	20,288.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,120.19	20,199.19	20,199.19	20,288.00	20,288.00	20,288.00
5. District Funded County Program ADA						
a. County Community Schools	19.04	19.04	19.04	20.00	20.00	20.00
b. Special Education-Special Day Class	2.75	2.75	2.75	3.00	3.00	3.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.10	0.10	0.10	1.00	1.00	1.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	21.89	21.89	21.89	24.00	24.00	24.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,142.08	20,221.08	20,221.08	20,312.00	20,312.00	20,312.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	667.84	667.84	667.84	686.00	686.00	686.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	667.84	667.84	667.84	686.00	686.00	686.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	667.84	667.84	667.84	686.00	686.00	686.00

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	125,543,120.00	301	526,019.00	303	125,017,101.00	305	503,412.00		307	124,513,689.00	309
2000 - Classified Salaries	44,860,488.00	311	418,472.00	313	44,442,016.00	315	2,069,926.00		317	42,372,090.00	319
3000 - Employee Benefits	67,621,937.00	321	526,316.00	323	67,095,621.00	325	963,689.00		327	66,131,932.00	329
4000 - Books, Supplies Equip Replace. (6500)	20,420,284.00	331	111,638.00	333	20,308,646.00	335	2,029,023.00		337	18,279,623.00	339
5000 - Services... & 7300 - Indirect Costs	36,187,585.00	341	1,201,189.00	343	34,986,396.00	345	10,736,778.00		347	24,249,618.00	349
TOTAL					291,849,780.00	365			TOTAL	275,546,952.00	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			56.20%
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)	56.20%
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).	275,546,952.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	7,326,323.00	0.00	0.00	(933,200.00)				
Other Sources/Uses Detail					5,796,672.00	4,265,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	280,842.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	390,514.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	33,149.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,700.00	0.00	153,885.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(48,185.00)	746,166.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,770,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					495,000.00	250,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(7,562,680.00)						
Other Sources/Uses Detail					0.00	5,156,158.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	7,610,865.00	(7,610,865.00)	933,200.00	(933,200.00)	10,061,672.00	10,061,672.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	19,845	19,925		
Charter School				
Total ADA	19,845	19,925	N/A	Met
Second Prior Year (2017-18)				
District Regular	20,014	20,049		
Charter School				
Total ADA	20,014	20,049	N/A	Met
First Prior Year (2018-19)				
District Regular	20,263	20,199		
Charter School		0		
Total ADA	20,263	20,199	0.3%	Met
Budget Year (2019-20)				
District Regular	20,288			
Charter School	0			
Total ADA	20,288			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	21,027	21,071		
Charter School				
Total Enrollment	21,027	21,071	N/A	Met
Second Prior Year (2017-18)				
District Regular	21,176	21,127		
Charter School				
Total Enrollment	21,176	21,127	0.2%	Met
First Prior Year (2018-19)				
District Regular	21,401	21,347		
Charter School				
Total Enrollment	21,401	21,347	0.3%	Met
Budget Year (2019-20)				
District Regular	21,572			
Charter School				
Total Enrollment	21,572			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	19,926	21,071	
Charter School		0	
Total ADA/Enrollment	19,926	21,071	94.6%
Second Prior Year (2017-18)			
District Regular	20,029	21,127	
Charter School			
Total ADA/Enrollment	20,029	21,127	94.8%
First Prior Year (2018-19)			
District Regular	20,120	21,347	
Charter School	0		
Total ADA/Enrollment	20,120	21,347	94.3%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	20,288	21,572		
Charter School	0			
Total ADA/Enrollment	20,288	21,572	94.0%	Met
1st Subsequent Year (2020-21)				
District Regular	20,446	21,622		
Charter School				
Total ADA/Enrollment	20,446	21,622	94.6%	Met
2nd Subsequent Year (2021-22)				
District Regular	20,495	21,672		
Charter School				
Total ADA/Enrollment	20,495	21,672	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	20,221.08	20,312.00	20,357.00	20,406.00
b. Prior Year ADA (Funded)		20,221.08	20,312.00	20,357.00
c. Difference (Step 1a minus Step 1b)		90.92	45.00	49.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.45%	0.22%	0.24%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		222,894,301.00	232,545,709.00	240,765,008.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		7,266,354.21	6,976,371.27	6,741,420.22
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		7,266,354.21	6,976,371.27	6,741,420.22
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		3.71%	3.22%	3.04%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.71% to 4.71%	2.22% to 4.22%	2.04% to 4.04%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	31,026,024.00	29,882,549.00	29,882,500.00	29,882,500.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	224,418,230.00	234,087,307.00	242,328,107.00	249,598,022.00
District's Projected Change in LCFF Revenue:		4.31%	3.52%	3.00%
LCFF Revenue Standard:		2.71% to 4.71%	2.22% to 4.22%	2.04% to 4.04%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	146,033,878.05	179,941,184.94	81.2%
Second Prior Year (2017-18)	153,751,118.15	195,279,543.39	78.7%
First Prior Year (2018-19)	163,548,721.00	200,737,226.00	81.5%
Historical Average Ratio:			80.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	77.5% to 83.5%	77.5% to 83.5%	77.5% to 83.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	171,654,113.00	215,069,504.00	79.8%	Met
1st Subsequent Year (2020-21)	176,189,759.00	218,992,387.00	80.5%	Met
2nd Subsequent Year (2021-22)	178,436,644.00	222,752,507.00	80.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.71%	3.22%	3.04%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.29% to 13.71%	-6.78% to 13.22%	-6.96% to 13.04%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.29% to 8.71%	-1.78% to 8.22%	-1.96% to 8.04%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	18,676,085.00		
Budget Year (2019-20)	17,881,276.00	-4.26%	Yes
1st Subsequent Year (2020-21)	17,767,719.00	-0.64%	No
2nd Subsequent Year (2021-22)	17,659,230.00	-0.61%	No

Explanation:
(required if Yes)

Fall off of \$1.0 million in one-time SMAA reimbursements - SMAA revenue is budgeted when received.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	26,088,150.00		
Budget Year (2019-20)	22,225,746.00	-14.81%	Yes
1st Subsequent Year (2020-21)	21,463,948.00	-3.43%	Yes
2nd Subsequent Year (2021-22)	21,463,948.00	0.00%	No

Explanation:
(required if Yes)

2019-20 decrease related to fall off of \$3.7 million in one-time mandate cost revenue, 2020-21 decline is related to fall off of one-time grants including CTEIG and School Climate.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	17,215,417.00		
Budget Year (2019-20)	16,409,991.00	-4.68%	Yes
1st Subsequent Year (2020-21)	16,787,470.00	2.30%	No
2nd Subsequent Year (2021-22)	16,787,470.00	0.00%	No

Explanation:
(required if Yes)

Decline in 2019-20 budget year from prior year related to fall off of one-time prior year adjustments to SpEd funding and other one-time local revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	13,765,130.00		
Budget Year (2019-20)	20,412,784.00	48.29%	Yes
1st Subsequent Year (2020-21)	18,585,722.00	-8.95%	Yes
2nd Subsequent Year (2021-22)	19,299,876.00	3.84%	No

Explanation:
(required if Yes)

Increase in budget year related to spend down of one-time grant funds and increases for LCAP initiatives including technology refresh/one-to-one pilot. Decrease in 1st subsequent year is related to drop off of one time expenditures for IT refresh in the prior year.

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

First Prior Year (2018-19)	37,773,650.00		
Budget Year (2019-20)	37,120,785.00	-1.73%	Yes
1st Subsequent Year (2020-21)	37,679,905.00	1.51%	No
2nd Subsequent Year (2021-22)	38,410,905.00	1.94%	No

Explanation:
(required if Yes)

Fall off of one time expenditures for final phase of energy projects funded from CA Clean Energy Jobs grant.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	61,979,652.00		
Budget Year (2019-20)	56,517,013.00	-8.81%	Not Met
1st Subsequent Year (2020-21)	56,019,137.00	-0.88%	Met
2nd Subsequent Year (2021-22)	55,910,648.00	-0.19%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	51,538,780.00		
Budget Year (2019-20)	57,533,569.00	11.63%	Met
1st Subsequent Year (2020-21)	56,265,627.00	-2.20%	Met
2nd Subsequent Year (2021-22)	57,710,781.00	2.57%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Fall off of \$1.0 million in one-time SMAA reimbursements - SMAA revenue is budgeted when received.

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

2019-20 decrease related to fall off of \$3.7 million in one-time mandate cost revenue, 2020-21 decline is related to fall off of one-time grants including CTEIG and School Climate.

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

Decline in 2019-20 budget year from prior year related to fall off of one-time prior year adjustments to SpEd funding and other one-time local revenues.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	303,676,476.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	303,676,476.00	9,110,294.28	9,110,295.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	13,898,000.00	14,284,060.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,015,000.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	13,015,000.00	13,898,000.00	14,284,060.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	260,251,163.76	277,952,032.58	285,659,771.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	260,251,163.76	277,952,032.58	285,659,771.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	1,744,583.89	181,900,809.91	N/A	Met
Second Prior Year (2017-18)	(7,028,425.47)	195,865,683.67	3.6%	Not Met
First Prior Year (2018-19)	3,489,578.00	201,253,176.00	N/A	Met
Budget Year (2019-20) (Information only)	(8,199,856.00)	215,564,504.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Planned spend down of ending balance for salary increases and expansion of LCAP initiatives to meet proportionality requirements in 2017-18

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	26,050,948.00	28,635,851.15	N/A	Met
Second Prior Year (2017-18)	30,855,917.00	30,380,435.04	1.5%	Not Met
First Prior Year (2018-19)	22,712,847.00	23,352,012.00	N/A	Met
Budget Year (2019-20) (Information only)	26,841,590.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,288	20,333	20,382
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	303,676,476.00	307,281,613.00	311,663,735.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	303,676,476.00	307,281,613.00	311,663,735.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,110,294.28	9,218,448.39	9,349,912.05
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,110,294.28	9,218,448.39	9,349,912.05

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	15,183,825.00	13,177,282.00	12,000,946.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	15,183,825.00	13,177,282.00	12,000,946.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	4.29%	3.85%
District's Reserve Standard (Section 10B, Line 7):	9,110,294.28	9,218,448.39	9,349,912.05
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(36,319,573.00)			
Budget Year (2019-20)	(38,255,796.00)	1,936,223.00	5.3%	Met
1st Subsequent Year (2020-21)	(38,805,708.00)	549,912.00	1.4%	Met
2nd Subsequent Year (2021-22)	(39,030,224.00)	224,516.00	0.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	5,714,412.00			
Budget Year (2019-20)	5,796,672.00	82,260.00	1.4%	Met
1st Subsequent Year (2020-21)	5,795,000.00	(1,672.00)	0.0%	Met
2nd Subsequent Year (2021-22)	5,795,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	3,615,950.00			
Budget Year (2019-20)	4,265,000.00	649,050.00	17.9%	Not Met
1st Subsequent Year (2020-21)	3,695,000.00	(570,000.00)	-13.4%	Not Met
2nd Subsequent Year (2021-22)	3,695,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out to Fund 14 Deferred Maintenance varies based on annual projected project needs.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	16	01-8625	01-7438/7439	46,303,430
General Obligation Bonds	23	51-861x	51-7433/7434	176,635,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Leases - Enterprise Fund	5	63-8698	63-5800/9667	993,308
TOTAL:				223,931,738

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
	Capital Leases	96,729		
Certificates of Participation	4,053,175	4,101,551	4,176,831	3,936,692
General Obligation Bonds	12,213,012	13,309,671	13,971,119	14,565,669
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Leases - Enterprise Fund	1,065,846	1,065,846	1,065,841	401,338
Total Annual Payments:	17,428,762	18,477,068	19,213,791	18,903,699
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Issued \$27.5 million in bonds from GO bond approved by voters in November 2018. Debt payments for those bonds begins in 2019-20.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

Employees who retire prior to age 65 and who are at least 55 years of age with 10 years of service or who are at least 50 years of age with 15 years of service are eligible to receive \$4,500 annually for 10 years or until the individual reaches age 65, which ever comes first.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	5,011,543

4. OPEB Liabilities

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

30,145,139.00
0.00
30,145,139.00
Actuarial Jun 30, 2018

5. OPEB Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
3,947,365.00	3,947,365.00	3,947,365.00
592,655.00	605,000.00	605,000.00
593,000.00	604,400.00	604,400.00
134	134	134

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

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

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

Yes

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

The district is self-funded for workers's compensation claims up to \$1.0 million. Excess coverage is purchased to cover losses that exceed \$1.0 million.
--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

8,121,658.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	1,465,000.00	1,487,000.00	1,509,300.00
b. Amount contributed (funded) for self-insurance programs	1,465,000.00	1,487,000.00	1,509,300.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,218.0	1,214.0	1,211.0	1,209.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district is settled through June 30, 2019.

Negotiations Settled

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	1,284,500		
	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	12,762,428	12,730,628	12,709,428
3. Percent of H&W cost paid by employer	68.0%	68.0%	68.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,899,000	1,927,500	1,956,500
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	1,242.0	1,247.0	1,247.0	1,247.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district is settled through June 30, 2019.
--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

690,650

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Classified (Non-management) Health and Welfare (H&W) Benefits

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
7,422,500	7,422,500	7,422,500
68.0%	68.0%	68.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,262,000	1,281,000	1,300,000
0.0%	0.0%	0.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	164.0	163.0	163.0	164.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 18, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

9795) account code combinations should be valid. PASSED

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

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

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

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

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be

positive by function, resource, and fund.

PASSED

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

PASSED

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

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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July 1 Budget
2019-20 Budget
Technical Review Checks

Hemet Unified

Riverside County

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- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

9795) account code combinations should be valid. PASSED

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to zero by fund. PASSED

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

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

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

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

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

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to

the required budget certifications.

PASSED

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

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.