



**2017-2018**  
**UNAUDITED**  
**ACTUALS**  
**REPORT**



# FISCAL SERVICES

5115 DUDLEY BLVD.

MCCLELLAN, CA 95652

SACRAMENTO COUNTY

[WWW.TWINRIVERSUSD.ORG](http://WWW.TWINRIVERSUSD.ORG)

*TO INSPIRE EACH STUDENT TO EXTRAORDINARY ACHIEVEMENT EVERY DAY*

Regular Board Meeting  
September 11, 2018 6:30 PM  
Twin Rivers Unified School District  
5115 Dudley Boulevard, Bay A  
McClellan, CA 95652

Agenda Item: **N.1. PRESENT and APPROVE Twin Rivers Unified School District 2017-2018 Unaudited Actuals**

Rationale: Attached, for Board review and approval, is the Twin Rivers Unified School District's 2017-2018 Unaudited Actuals using the State's required format.

The District is required to provide this information through the Sacramento County Office of Education to the California Department of Education in the state's format prior to October 15, 2018.

The report displays the District's 2017-2018 General Fund and Other Funds current Budget (45 day budget revision). However, the current Budget utilizes the 2017-2018 Unaudited Actuals' ending fund balances as the 2018-2019 beginning fund balances (instead of estimated beginning fund balances). Since the 2018-2019 beginning fund balances have changed, the ending fund balance designations have been adjusted accordingly to reflect items in the new beginning fund balances. Kate Ingersoll, Executive Director, Fiscal Services, will present the Twin Rivers Unified School District's 2017-2018 Unaudited Actuals.

Recommended Motion: District Administration recommends that the Board of Trustees approve the 2017-2018 Unaudited Actuals as presented.

Quick Summary / Abstract: Included in the Board packet, for review, is the Twin Rivers Unified School District's 2017-2018 Unaudited Actuals using the State's required format. The District is required to provide this information through the Sacramento County Office of Education to the California Department of Education in the State's format prior to October 15, 2018. The Superintendent recommends approval. Contact person: Bill McGuire, telephone number 1-916-566-1600 ext. 31250 or Kate Ingersoll ext. 31112

Attachments:  
2017-2018 Unaudited Actuals PowerPoint Rev. 1 - 9-11-18  
2017-2018 Unaudited Actuals Report

**UNAUDITED ACTUALS – 2017/18**  
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**Twin Rivers Unified School District**  
**Fiscal Services**

**General Fund**  
**Statement of Revenues, Expenditures and Fund Balance**  
**Unaudited Actuals**  
**2017-2018**

<b>Revenues:</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Fund</b>
LCFF Sources	\$ 262,350,567	\$ -	\$ 262,350,567
Federal	13,271	22,369,102	22,382,373
State	8,635,036	18,601,354	27,236,390
Local	7,439,469	12,812,639	20,252,108
Transfers from Other Funds	-	59,839	59,839
Other Sources	-	-	-
Contributions	(35,728,132)	35,728,132	-
<b>Total Revenue:</b>	<b>\$ 242,710,211</b>	<b>\$ 89,571,066</b>	<b>\$ 332,281,277</b>
<b>Expenditures:</b>			
Certificated Salaries	\$ 117,833,548	\$ 27,505,318	\$ 145,338,866
Classified Salaries	37,488,337	11,777,773	49,266,110
Employee Benefits	46,925,602	22,484,472	69,410,074
Books and Supplies	7,157,804	5,083,170	12,240,973
Operations and Services	25,101,901	18,171,427	43,273,328
Capital Outlay and Equipment	4,345,461	2,370,471	6,715,932
Other Outgo	1,980,545	1,518,863	3,499,408
Indirect Costs from Other Funds	(3,366,503)	1,838,870	(1,527,633)
Transfers to Other Funds	13,092,354	-	13,092,354
<b>Total Expenditures:</b>	<b>\$ 250,559,049</b>	<b>\$ 90,750,363</b>	<b>\$ 341,309,412</b>
<b>Net Increase/(Decrease) in Fund Balance:</b>	<b>\$ (7,848,838)</b>	<b>\$ (1,179,297)</b>	<b>\$ (9,028,135)</b>
<b>Beginning Fund Balance:</b>			
Restricted and Designated Carryovers	\$ 38,772,519	\$ 9,315,279	\$ 48,087,798
<b>Ending Fund Balance Before Reserves:</b>	<b>\$ 30,923,681</b>	<b>\$ 8,135,982</b>	<b>\$ 39,059,663</b>
<b>Components of Ending Fund Balance:</b>			
Nonspendable	\$ 572,234	\$ -	\$ 572,234
Restricted	-	8,135,982	8,135,982
Assigned	10,816,931	-	10,816,931
Unassigned - Economic Uncertainties	19,000,000	-	19,000,000
<b>Unassigned (Available) Balance</b>	<b>\$ 534,516</b>	<b>\$ -</b>	<b>\$ 534,516</b>

**Twin Rivers Unified School District  
Fiscal Services**

Other Funds  
Statement of Revenues, Expenditures and Fund Balance  
Unaudited Actuals  
2017-2018

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST- EMPLOYMENT BENEFITS	DEFERRED MAINTENANCE
Revenues	\$ 3,506,331	\$ 8,994,564	\$ 19,741,315	\$ 21,212	\$ 15,060,897
Expenditures	\$ 3,626,103	\$ 8,681,839	\$ 19,667,962	\$ -	\$ 13,984,488
Net Inc/(Dec) in Fund Balance	\$ (119,771)	\$ 312,725	\$ 73,353	\$ 21,212	\$ 1,076,409
Beginning Fund Balance	\$ 1,254,253	\$ 480,582	\$ 2,077,682	\$ 1,472,853	\$ 6,896,201
Ending Fund Balance before Reserves	\$ 1,134,482	\$ 793,307	\$ 2,151,035	\$ 1,494,065	\$ 7,972,610
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ 220,120	\$ -	\$ -
Restricted	\$ 930,937	\$ 793,307	\$ 1,930,915	\$ -	\$ -
Assigned	\$ 203,545	\$ -	\$ -	\$ 1,494,065	\$ 7,972,610
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL
Revenues	\$ 500,642	\$ 1,616,687	\$ 8,832,639	\$ 4,036,523	\$ 62,310,810
Expenditures	\$ 1,622,247	\$ 1,599,289	\$ 12,890,803	\$ 1,403,594	\$ 63,476,324
Net Inc/(Dec) in Fund Balance	\$ (1,121,606)	\$ 17,398	\$ (4,058,164)	\$ 2,632,929	\$ (1,165,515)
Beginning Fund Balance	\$ 7,719,625	\$ 5,285,156	\$ 13,211,129	\$ 16,969,959	\$ 55,367,439
Ending Fund Balance before Reserves	\$ 6,598,019	\$ 5,302,554	\$ 9,152,964	\$ 19,602,888	\$ 54,201,925
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 220,120
Restricted	\$ 6,535,904	\$ -	\$ 9,152,964	\$ 11,728,393	\$ 31,072,421
Assigned	\$ 62,115	\$ 5,302,554	\$ -	\$ 7,874,495	\$ 22,909,384
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Unaudited Actuals  
FINANCIAL REPORTS  
2017-18 Unaudited Actuals  
Summary of Unaudited Actual Data Submission


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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.98%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$193,106,830.93
	Appropriations Subject to Limit	\$193,106,830.93
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.56%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 11, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

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Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	22,603.06	22,512.50	22,615.44	22,619.00	22,619.00	22,619.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,603.06	22,512.50	22,615.44	22,619.00	22,619.00	22,619.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	38.58	39.64	39.64	28.00	28.00	28.00
b. Special Education-Special Day Class	81.15	81.20	81.15	85.00	85.00	85.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	119.73	120.84	120.79	113.00	113.00	113.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,722.79	22,633.34	22,736.23	22,732.00	22,732.00	22,732.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	2,087.00	2,077.33	2,087.00	2,075.00	2,075.00	2,075.00
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	2,087.00	2,077.33	2,087.00	2,075.00	2,075.00	2,075.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,087.00	2,077.33	2,087.00	2,075.00	2,075.00	2,075.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	262,350,567.11	0.00	262,350,567.11	280,981,708.00	0.00	280,981,708.00	7.1%
2) Federal Revenue		8100-8299	13,270.88	22,369,101.92	22,382,372.80	0.00	23,860,310.00	23,860,310.00	6.6%
3) Other State Revenue		8300-8599	8,635,036.25	18,601,353.72	27,236,389.97	9,163,340.00	7,814,655.00	16,977,995.00	-37.7%
4) Other Local Revenue		8600-8799	7,439,469.31	12,812,639.08	20,252,108.39	3,362,342.00	9,907,536.00	13,269,878.00	-34.5%
5) TOTAL, REVENUES			278,438,343.55	53,783,094.72	332,221,438.27	293,507,390.00	41,682,501.00	335,089,891.00	0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	117,833,548.03	27,505,318.16	145,338,866.19	115,578,791.00	26,977,044.00	142,555,835.00	-1.9%
2) Classified Salaries		2000-2999	37,488,336.65	11,777,773.47	49,266,110.12	37,874,303.00	12,295,894.00	50,170,197.00	1.8%
3) Employee Benefits		3000-3999	46,925,602.34	22,484,471.52	69,410,073.86	50,156,621.00	13,165,738.00	63,322,259.00	-8.8%
4) Books and Supplies		4000-4999	7,157,803.71	5,083,169.51	12,240,973.22	9,112,901.00	7,361,251.00	16,474,152.00	34.6%
5) Services and Other Operating Expenditures		5000-5999	25,101,900.80	18,171,426.92	43,273,327.72	27,900,431.00	14,861,098.00	42,761,529.00	-1.2%
6) Capital Outlay		6000-6999	4,345,461.12	2,370,470.76	6,715,931.88	1,409,189.00	0.00	1,409,189.00	-79.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	1,980,545.00	1,518,863.00	3,499,408.00	1,359,503.00	1,703,365.00	3,062,868.00	-12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,366,502.60)	1,838,869.77	(1,527,632.83)	(3,768,331.00)	2,086,491.00	(1,681,840.00)	10.1%
9) TOTAL, EXPENDITURES			237,466,695.05	90,750,363.11	328,217,058.16	239,623,308.00	78,450,881.00	318,074,189.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			40,971,648.50	(36,967,268.39)	4,004,380.11	53,884,082.00	(36,868,380.00)	17,015,702.00	324.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	59,839.00	59,839.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	13,092,353.82	0.00	13,092,353.82	10,000,000.00	0.00	10,000,000.00	-23.6%
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	(35,728,132.04)	35,728,132.04	0.00	(36,739,196.00)	36,739,196.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,820,485.86)	35,787,971.04	(13,032,514.82)	(46,739,196.00)	36,739,196.00	(10,000,000.00)	-23.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,848,837.38)	(1,179,297.35)	(9,028,134.71)	7,144,886.00	(129,184.00)	7,015,702.00	-177.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	38,772,518.74	9,315,278.98	48,087,797.72	30,923,681.38	8,135,981.63	39,059,663.01	-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)			38,772,518.74	9,315,278.98	48,087,797.72	30,923,681.38	8,135,981.63	39,059,663.01	-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)			38,772,518.74	9,315,278.98	48,087,797.72	30,923,681.38	8,135,981.63	39,059,663.01	-18.8%
2) Ending Balance, June 30 (E + F1e)			30,923,681.38	8,135,981.63	39,059,663.01	38,068,567.38	8,006,797.63	46,075,365.01	18.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	463,815.80	0.00	463,815.80	463,815.00	0.00	463,815.00	0.0%
Prepaid Items		9713	3,417.70	0.00	3,417.70	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,135,981.63	8,135,981.63	0.00	8,006,797.63	8,006,797.63	-1.6%
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	10,816,931.41	0.00	10,816,931.41	17,066,931.41	0.00	17,066,931.41	57.8%
Site Base Allocation C/O	0000	9780	257,181.00		257,181.00				
IT VOIP Phone System C/O	0000	9780	262,128.40		262,128.40				
Police Supplemental C/O	0000	9780	103,111.00		103,111.00				
Police K9 Program One-time C/O	0000	9780	5,104.00		5,104.00				
Facilities One-time C/O	0000	9780	80,000.00		80,000.00				
IT Ed Tech One-time C/O	0000	9780	23,575.00		23,575.00				
Administrative Services One-time C/O	0000	9780	16,000.00		16,000.00				
General Services One-time C/O	0000	9780	20,000.00		20,000.00				
Facilities/Rental Fee C/O	0000	9780	139,968.87		139,968.87				
JPA C/O	0000	9780	4,317.56		4,317.56				
Lost Library Books C/O	0000	9780	8,685.99		8,685.99				
Oral Health Assessment C/O	0000	9780	13,483.28		13,483.28				
Pupil Testing C/O	0000	9780	175,970.58		175,970.58				
Cal Safe Child Care C/O	0000	9780	110,018.45		110,018.45				
Community Based Eng. Tutoring C/O	0000	9780	41,530.00		41,530.00				
ROC/P C/O	0000	9780	422,795.67		422,795.67				
Art & Music C/O	0000	9780	61,255.20		61,255.20				
Gate C/O	0000	9780	156,372.42		156,372.42				
Instructional Materials C/O	0000	9780	5,688,901.18		5,688,901.18				
Pupil Retention C/O	0000	9780	33,110.40		33,110.40				
Teacher Credentialing C/O	0000	9780	14,548.58		14,548.58				
Charter Block Grant C/O	0000	9780	10,807.87		10,807.87				
ASES Matching C/O	0000	9780	57,792.49		57,792.49				
IT Dark Fiber C/O	0000	9780	702,797.58		702,797.58				
LCFF Concentration - EL Focus C/O	0000	9780	381,249.83		381,249.83				
LCFF Supplemental C/O	0000	9780	343,353.66		343,353.66				
LCFF Supplemental - CCAA C/O	0000	9780	85,341.72		85,341.72				
LCFF Supplemental - Smythe K-6 C/O	0000	9780	188,738.41		188,738.41				
LCFF Supplemental - Smythe 7/8 C/O	0000	9780	150,066.45		150,066.45				
LCFF Supplemental - Eastside WPCS C.	0000	9780	29,754.49		29,754.49				
LCFF Supplemental - Frontier WPCS C/O	0000	9780	23,034.03		23,034.03				
LCFF Supplemental - Westside WPCS C	0000	9780	23,992.54		23,992.54				
LCFF Supplemental/Concentration C/O	0000	9780	1,181,944.76		1,181,944.76				
Site Base Allocation C/O	0000	9780				257,181.00		257,181.00	
IT VOIP Phone System C/O	0000	9780				262,128.40		262,128.40	
Police Supplemental C/O	0000	9780				103,111.00		103,111.00	
Police K9 Program One-time C/O	0000	9780				5,104.00		5,104.00	
Facilities One-time C/O	0000	9780				80,000.00		80,000.00	
IT Ed Tech One-time C/O	0000	9780				23,575.00		23,575.00	
Administrative Services One-time C/O	0000	9780				16,000.00		16,000.00	
General Services One-time C/O	0000	9780				20,000.00		20,000.00	
Facilities/Rental Fee C/O	0000	9780				139,968.87		139,968.87	
JPA C/O	0000	9780				4,317.56		4,317.56	
Lost Library Books C/O	0000	9780				8,685.99		8,685.99	
Oral Health Assessment C/O	0000	9780				13,483.28		13,483.28	
Pupil Testing C/O	0000	9780				175,970.58		175,970.58	
Cal Safe Child Care C/O	0000	9780				110,018.45		110,018.45	
Community Based Eng. Tutoring C/O	0000	9780				41,530.00		41,530.00	
ROC/P C/O	0000	9780				422,795.67		422,795.67	
Art & Music C/O	0000	9780				61,255.20		61,255.20	
Gate C/O	0000	9780				156,372.42		156,372.42	
Instructional Materials C/O	0000	9780				5,688,901.18		5,688,901.18	
Pupil Retention C/O	0000	9780				33,110.40		33,110.40	
Teacher Credentialing C/O	0000	9780				14,548.58		14,548.58	
Charter Block Grant C/O	0000	9780				10,807.87		10,807.87	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
ASES Matching C/O	0000	9780				57,792.49		57,792.49	
IT Dark Fiber C/O	0000	9780				702,797.58		702,797.58	
LCFF Concentration - EL Focus C/O	0000	9780				381,249.83		381,249.83	
LCFF Supplemental C/O	0000	9780				343,353.66		343,353.66	
LCFF Supplemental - CCAA C/O	0000	9780				85,341.72		85,341.72	
LCFF Supplemental - Smythe K-6 C/O	0000	9780				188,738.41		188,738.41	
LCFF Supplemental - Smythe 7/8 C/O	0000	9780				150,066.45		150,066.45	
LCFF Supplemental - Eastside WPCS C.	0000	9780				29,754.49		29,754.49	
LCFF Supplemental - Frontier WPCS C/i	0000	9780				23,034.03		23,034.03	
LCFF Supplemental - Westside WPCS C	0000	9780				23,992.54		23,992.54	
LCFF Supplemental/Concentration C/O	0000	9780				1,181,944.76		1,181,944.76	
Addtl Sped Ed positions	0000	9780				750,000.00		750,000.00	
Augment Student Support Personnel	0000	9780				1,000,000.00		1,000,000.00	
One-time State discretionary for one-time	0000	9780				4,500,000.00		4,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,000,000.00	0.00	19,000,000.00	19,000,000.00	0.00	19,000,000.00	0.0%
Unassigned/Unappropriated Amount		9790	534,516.47	0.00	534,516.47	1,432,820.97	0.00	1,432,820.97	168.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	42,396,853.87	(2,102,467.14)	40,294,386.73				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	43,132.97	14,294.26	57,427.23				
c) In Revolving Cash Account		9130	105,000.00	0.00	105,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	997,195.00	0.00	997,195.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,025,678.44	15,313,767.64	18,339,446.08				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,957,974.67	59,839.00	2,017,813.67				
6) Stores		9320	463,815.80	0.00	463,815.80				
7) Prepaid Expenditures		9330	3,417.70	0.00	3,417.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			48,993,068.45	13,285,433.76	62,278,502.21				
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	14,971,771.34	2,803,285.52	17,775,056.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,097,615.73	0.00	3,097,615.73				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,346,166.61	2,346,166.61				
6) TOTAL, LIABILITIES			18,069,387.07	5,149,452.13	23,218,839.20				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			30,923,681.38	8,135,981.63	39,059,663.01				

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	190,536,842.00	0.00	190,536,842.00	214,043,341.00	0.00	214,043,341.00	12.3%
Education Protection Account State Aid - Current Year		8012	37,938,665.00	0.00	37,938,665.00	32,950,492.00	0.00	32,950,492.00	-13.1%
State Aid - Prior Years		8019	(89,499.00)	0.00	(89,499.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	314,894.97	0.00	314,894.97	300,000.00	0.00	300,000.00	-4.7%
Timber Yield Tax		8022	6.83	0.00	6.83	0.00	0.00	0.00	-100.0%
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	28,515,747.05	0.00	28,515,747.05	28,755,000.00	0.00	28,755,000.00	0.8%
Unsecured Roll Taxes		8042	1,187,537.34	0.00	1,187,537.34	845,000.00	0.00	845,000.00	-28.8%
Prior Years' Taxes		8043	442,487.10	0.00	442,487.10	300,000.00	0.00	300,000.00	-32.2%
Supplemental Taxes		8044	1,212,668.16	0.00	1,212,668.16	1,300,000.00	0.00	1,300,000.00	7.2%
Education Revenue Augmentation Fund (ERAF)		8045	10,186,201.56	0.00	10,186,201.56	11,000,000.00	0.00	11,000,000.00	8.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,706,802.77	0.00	1,706,802.77	500,000.00	0.00	500,000.00	-70.7%
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	5,461.91	0.00	5,461.91	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(2,730.95)	0.00	(2,730.95)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			271,955,084.74	0.00	271,955,084.74	289,993,833.00	0.00	289,993,833.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,896,380.00)		(1,896,380.00)	(1,896,380.00)		(1,896,380.00)	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	(7,708,137.63)	0.00	(7,708,137.63)	(7,115,745.00)	0.00	(7,115,745.00)	-7.7%
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			262,350,567.11	0.00	262,350,567.11	280,981,708.00	0.00	280,981,708.00	7.1%
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	5,186,493.00	5,186,493.00	0.00	5,186,493.00	5,186,493.00	0.0%
Special Education Discretionary Grants		8182	0.00	932,405.37	932,405.37	0.00	928,388.00	928,388.00	-0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		12,491,796.13	12,491,796.13		14,408,449.00	14,408,449.00	15.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,755,548.45	1,755,548.45		1,344,102.00	1,344,102.00	-23.4%
Title III, Part A, Immigrant Education Program	4201	8290		24,947.88	24,947.88		37,316.00	37,316.00	49.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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		390,094.26	390,094.26		1,136,786.00	1,136,786.00	191.4%
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, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		125,224.20	125,224.20		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		490,811.03	490,811.03		297,609.00	297,609.00	-39.4%
All Other Federal Revenue	All Other	8290	13,270.88	971,781.60	985,052.48	0.00	521,167.00	521,167.00	-47.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,270.88</b>	<b>22,369,101.92</b>	<b>22,382,372.80</b>	<b>0.00</b>	<b>23,860,310.00</b>	<b>23,860,310.00</b>	<b>6.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	4,524,243.00	0.00	4,524,243.00	5,406,468.00	0.00	5,406,468.00	19.5%
Lottery - Unrestricted and Instructional Materials		8560	4,009,415.39	1,543,796.97	5,553,212.36	3,756,872.00	1,235,136.00	4,992,008.00	-10.1%
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		4,295,396.24	4,295,396.24		4,193,811.00	4,193,811.00	-2.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		214,090.64	214,090.64		88,593.00	88,593.00	-58.6%
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		497,215.59	497,215.59		718,000.00	718,000.00	44.4%
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	101,377.86	12,050,854.28	12,152,232.14	0.00	1,579,115.00	1,579,115.00	-87.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,635,036.25</b>	<b>18,601,353.72</b>	<b>27,236,389.97</b>	<b>9,163,340.00</b>	<b>7,814,855.00</b>	<b>16,977,995.00</b>	<b>-37.7%</b>



			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	42,759.48	0.00	42,759.48	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	255,536.73	0.00	255,536.73	142,420.00	0.00	142,420.00	-44.3%
Interest		8660	527,148.22	0.00	527,148.22	300,000.00	0.00	300,000.00	-43.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	161,402.28	0.00	161,402.28	152,500.00	0.00	152,500.00	-5.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	2,730.95	0.00	2,730.95	0.00	0.00	0.00	-100.0%
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	3,004,744.67	2,821,783.08	5,826,527.75	103,800.00	0.00	103,800.00	-98.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	511,624.00	0.00	511,624.00	360,768.00	0.00	360,768.00	-29.5%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,990,856.00	9,990,856.00		9,907,536.00	9,907,536.00	-0.8%
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	2,933,522.98	0.00	2,933,522.98	2,302,854.00	0.00	2,302,854.00	-21.5%
TOTAL, OTHER LOCAL REVENUE			7,439,469.31	12,812,639.08	20,252,108.39	3,362,342.00	9,907,536.00	13,269,878.00	-34.5%
TOTAL, REVENUES			278,438,343.55	53,783,094.72	332,221,438.27	293,507,390.00	41,582,501.00	335,089,891.00	0.9%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	95,744,642.18	20,849,688.98	116,594,331.16	93,866,158.00	19,999,356.00	113,865,514.00	-2.3%
Certificated Pupil Support Salaries		1200	6,848,963.32	5,029,481.52	11,878,444.84	6,415,306.00	5,155,097.00	11,570,403.00	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	14,732,124.66	747,515.80	15,479,640.46	14,337,265.00	839,792.00	15,177,057.00	-2.0%
Other Certificated Salaries		1900	507,817.87	878,631.86	1,386,449.73	960,062.00	982,799.00	1,942,861.00	40.1%
TOTAL, CERTIFICATED SALARIES			117,833,548.03	27,505,318.16	145,338,866.19	115,578,791.00	26,977,044.00	142,555,835.00	-1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,501,325.03	6,270,547.82	7,771,872.85	1,526,118.00	6,521,239.00	8,047,357.00	3.5%
Classified Support Salaries		2200	14,868,768.26	3,367,360.66	18,236,128.92	14,693,241.00	3,551,310.00	18,244,551.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,018,362.20	415,461.31	5,433,823.51	5,110,451.00	409,526.00	5,519,977.00	1.6%
Clerical, Technical and Office Salaries		2400	14,630,521.11	1,287,866.17	15,818,387.28	14,906,441.00	1,392,224.00	16,298,665.00	3.0%
Other Classified Salaries		2900	1,569,360.05	436,537.51	2,005,897.56	1,638,052.00	421,595.00	2,059,647.00	2.7%
TOTAL, CLASSIFIED SALARIES			37,488,336.65	11,777,773.47	49,266,110.12	37,874,303.00	12,295,894.00	50,170,197.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,241,114.86	14,376,191.45	30,617,306.31	17,462,365.00	4,197,876.00	21,660,241.00	-29.3%
PERS		3201-3202	5,707,170.80	1,770,919.19	7,478,089.99	6,796,670.00	2,212,986.00	9,009,656.00	20.5%
OASDI/Medicare/Alternative		3301-3302	4,189,987.81	1,217,969.26	5,407,957.07	4,321,966.00	1,320,400.00	5,642,366.00	4.3%
Health and Welfare Benefits		3401-3402	16,481,440.14	4,390,395.20	20,871,835.34	16,356,644.00	4,573,540.00	20,930,184.00	0.3%
Unemployment Insurance		3501-3502	134,132.21	19,649.39	153,781.60	136,353.00	19,492.00	155,845.00	1.3%
Workers' Compensation		3601-3602	2,647,709.66	668,135.46	3,315,845.12	2,506,325.00	660,914.00	3,167,239.00	-4.5%
OPEB, Allocated		3701-3702	1,398,554.31	0.00	1,398,554.31	1,450,000.00	0.00	1,450,000.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125,492.55	41,211.57	166,704.12	1,126,198.00	180,530.00	1,306,728.00	683.9%
TOTAL, EMPLOYEE BENEFITS			46,925,602.34	22,484,471.52	69,410,073.86	50,166,521.00	13,165,738.00	63,322,259.00	-8.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	127,934.67	595,174.56	723,109.23	1,983,125.00	1,257,226.00	3,240,351.00	348.1%
Books and Other Reference Materials		4200	156,924.61	340,898.71	497,823.32	185,266.00	198,714.00	383,980.00	-22.9%
Materials and Supplies		4300	5,606,358.41	3,277,928.75	8,884,287.16	6,306,037.00	5,539,589.00	11,845,626.00	33.3%
Noncapitalized Equipment		4400	1,266,586.02	869,167.49	2,135,753.51	638,473.00	365,722.00	1,004,195.00	-53.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,157,803.71	5,083,169.51	12,240,973.22	9,112,901.00	7,361,251.00	16,474,152.00	34.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	84,458.70	11,478,263.08	11,562,721.78	102,000.00	7,892,235.00	7,994,235.00	-30.9%
Travel and Conferences		5200	412,468.50	525,406.27	937,874.77	757,833.00	726,004.00	1,483,837.00	58.2%
Dues and Memberships		5300	60,747.04	118,121.33	178,868.37	72,236.00	78,624.00	150,860.00	-15.7%
Insurance		5400 - 5450	1,839,794.71	0.00	1,839,794.71	2,022,378.00	0.00	2,022,378.00	9.9%
Operations and Housekeeping Services		5500	6,737,621.97	6,315.00	6,743,936.97	6,823,133.00	0.00	6,823,133.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,534,712.10	1,483,374.88	5,018,086.98	3,038,234.00	1,282,638.00	4,320,872.00	-13.9%
Transfers of Direct Costs		5710	(254,582.17)	254,582.17	0.00	(316,247.00)	316,247.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(228,007.01)	650.85	(227,356.16)	(107,400.00)	0.00	(107,400.00)	-52.8%
Professional/Consulting Services and Operating Expenditures		5800	11,763,240.94	4,295,562.96	16,058,803.90	14,136,927.00	4,554,041.00	18,690,968.00	16.4%
Communications		5900	1,151,446.02	9,150.38	1,160,596.40	1,371,337.00	11,309.00	1,382,646.00	19.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,101,900.80	18,171,426.92	43,273,327.72	27,900,431.00	14,861,098.00	42,761,529.00	-1.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	352,818.83	0.00	352,818.83	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,299,810.43	37,465.35	1,337,275.78	56,000.00	0.00	56,000.00	-95.8%
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	2,614,226.12	2,274,406.26	4,888,632.38	1,222,832.00	0.00	1,222,832.00	-75.0%
Equipment Replacement		6500	78,605.74	58,599.15	137,204.89	130,357.00	0.00	130,357.00	-5.0%
TOTAL, CAPITAL OUTLAY			4,345,461.12	2,370,470.76	6,715,931.88	1,409,189.00	0.00	1,409,189.00	-79.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	27,226.00	27,226.00	0.00	60,000.00	60,000.00	120.4%
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	401,917.49	1,134,312.00	1,536,229.49	590,800.00	1,263,365.00	1,854,165.00	20.7%
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	357,325.00	357,325.00	0.00	380,000.00	380,000.00	6.3%
Debt Service									
Debt Service - Interest		7438	70,783.19	0.00	70,783.19	31,227.00	0.00	31,227.00	-55.9%
Other Debt Service - Principal		7439	1,507,844.32	0.00	1,507,844.32	737,476.00	0.00	737,476.00	-51.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,980,545.00	1,518,863.00	3,499,408.00	1,359,503.00	1,703,365.00	3,062,868.00	-12.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,838,869.77)	1,838,869.77	0.00	(2,086,491.00)	2,086,491.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,527,632.83)	0.00	(1,527,632.83)	(1,681,840.00)	0.00	(1,681,840.00)	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,366,502.60)	1,838,869.77	(1,527,632.83)	(3,768,331.00)	2,086,491.00	(1,681,840.00)	10.1%
TOTAL, EXPENDITURES			237,466,695.05	90,750,363.11	328,217,058.16	239,623,308.00	78,450,881.00	318,074,189.00	-3.1%

			2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	59,839.00	59,839.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	59,839.00	59,839.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	28,710.73	0.00	28,710.73	0.00	0.00	0.00	-100.0%
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	13,063,643.09	0.00	13,063,643.09	10,000,000.00	0.00	10,000,000.00	-23.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,092,353.82	0.00	13,092,353.82	10,000,000.00	0.00	10,000,000.00	-23.6%
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 Sale/Lease- Purchase of Land/Buildings		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	(35,728,132.04)	35,728,132.04	0.00	(36,739,196.00)	36,739,196.00	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			(35,728,132.04)	35,728,132.04	0.00	(36,739,196.00)	36,739,196.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(48,820,485.86)	35,787,971.04	(13,032,514.82)	(46,739,196.00)	36,739,196.00	(10,000,000.00)	-23.3%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
5640	Medi-Cal Billing Option	992,312.26	992,312.26
6300	Lottery: Instructional Materials	5,915,058.16	5,915,058.16
6512	Special Ed: Mental Health Services	585,473.74	456,289.74
7338	College Readiness Block Grant	368,361.23	368,361.23
9010	Other Restricted Local	274,776.24	274,776.24
Total, Restricted Balance		8,135,981.63	8,006,797.63

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	535,449.67	503,087.00	-6.0%
3) Other State Revenue		8300-8599	2,961,935.41	2,837,632.00	-4.2%
4) Other Local Revenue		8600-8799	8,946.31	0.00	-100.0%
5) TOTAL, REVENUES			3,506,331.39	3,340,719.00	-4.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,217,739.42	1,113,662.00	-8.5%
2) Classified Salaries		2000-2999	668,415.42	774,446.00	15.9%
3) Employee Benefits		3000-3999	686,538.11	667,866.00	-2.7%
4) Books and Supplies		4000-4999	92,639.26	242,978.00	162.3%
5) Services and Other Operating Expenditures		5000-5999	503,681.86	767,824.00	52.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	157,088.49	210,413.00	33.9%
9) TOTAL, EXPENDITURES			3,326,102.56	3,777,189.00	13.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			180,228.83	(436,470.00)	-342.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,771.17)	(736,470.00)	514.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,254,252.94	1,134,481.77	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,254,252.94	1,134,481.77	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,254,252.94	1,134,481.77	-9.5%
2) Ending Balance, June 30 (E + F1e)			1,134,481.77	398,011.77	-64.9%
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		9740	930,936.55	194,466.55	-79.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	203,545.22	203,545.22	0.0%
Adult Education	0000	9780	203,545.22		
Adult Education	0000	9780		203,545.22	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	724,860.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,021.72		
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	471,175.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,093.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,207,152.27		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	70,811.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,859.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			72,670.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,134,481.77		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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	535,449.67	503,087.00	-6.0%
<b>TOTAL, FEDERAL REVENUE</b>			535,449.67	503,087.00	-6.0%
<b>OTHER STATE REVENUE</b>					
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 Block Grant Program	6391	8590	2,896,131.41	2,837,632.00	-2.0%
All Other State Revenue	All Other	8590	65,804.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,961,935.41	2,837,632.00	-4.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	7,605.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,341.31	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,946.31</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,506,331.39</b>	<b>3,340,719.00</b>	<b>-4.7%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	733,694.99	642,616.00	-12.4%
Certificated Pupil Support Salaries		1200	287,208.14	274,735.00	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	196,836.29	196,311.00	-0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,217,739.42	1,113,662.00	-8.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	102,041.10	156,814.00	53.7%
Classified Support Salaries		2200	39,628.98	37,419.00	-5.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	375,156.11	439,614.00	17.2%
Other Classified Salaries		2900	151,589.23	140,599.00	-7.3%
TOTAL, CLASSIFIED SALARIES			668,415.42	774,446.00	15.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	234,308.48	175,768.00	-25.0%
PERS		3201-3202	97,215.96	118,204.00	21.6%
OASDI/Medicare/Alternative		3301-3302	63,720.13	65,720.00	3.1%
Health and Welfare Benefits		3401-3402	258,281.26	272,416.00	5.5%
Unemployment Insurance		3501-3502	943.59	870.00	-7.8%
Workers' Compensation		3601-3602	32,068.69	29,788.00	-7.1%
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	5,100.00	New
TOTAL, EMPLOYEE BENEFITS			686,538.11	667,866.00	-2.7%
<b>BOOKS AND SUPPLIES</b>					
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	64,921.14	242,978.00	274.3%
Noncapitalized Equipment		4400	27,718.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			92,639.26	242,978.00	162.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,686.30	13,000.00	-42.7%
Dues and Memberships		5300	500.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	86,443.45	140,000.00	62.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,318.57	100,000.00	1102.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,753.07	75,000.00	-3.5%
Professional/Consulting Services and Operating Expenditures		5800	307,585.62	439,824.00	43.0%
Communications		5900	394.85	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>503,681.86</b>	<b>767,824.00</b>	<b>52.4%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	157,088.49	210,413.00	33.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			157,088.49	210,413.00	33.9%
<b>TOTAL, EXPENDITURES</b>			3,326,102.56	3,777,189.00	13.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			(300,000.00)	(300,000.00)	0.0%



Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	823,681.07	87,211.07
6392	Adult Education Block Grant Data and Accountability	102,865.54	102,865.54
9010	Other Restricted Local	4,389.94	4,389.94
Total, Restricted Balance		930,936.55	194,466.55

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,623,907.87	2,114,998.00	-19.4%
3) Other State Revenue		8300-8599	5,196,496.80	5,426,219.00	4.4%
4) Other Local Revenue		8600-8799	1,145,448.83	903,872.00	-21.1%
5) TOTAL, REVENUES			8,965,853.50	8,445,089.00	-5.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,789,231.82	3,077,439.00	10.3%
2) Classified Salaries		2000-2999	1,849,213.24	2,259,354.00	22.2%
3) Employee Benefits		3000-3999	1,915,758.65	2,077,724.00	8.5%
4) Books and Supplies		4000-4999	404,002.95	149,153.00	-63.1%
5) Services and Other Operating Expenditures		5000-5999	747,669.75	389,850.00	-47.9%
6) Capital Outlay		6000-6999	562,707.48	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	413,255.34	491,569.00	19.0%
9) TOTAL, EXPENDITURES			8,681,839.23	8,445,089.00	-2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			284,014.27	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,710.73	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			28,710.73	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			312,725.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,582.34	793,307.34	65.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,582.34	793,307.34	65.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,582.34	793,307.34	65.1%
2) Ending Balance, June 30 (E + F1e)			793,307.34	793,307.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	793,307.34	793,307.34	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	566,498.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	1,517.28		
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	768,786.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,867.51		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,365,669.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	218,411.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	84,701.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	269,249.12		
6) TOTAL, LIABILITIES			572,361.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			793,307.34		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	2,623,907.87	2,114,998.00	-19.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,623,907.87</b>	<b>2,114,998.00</b>	<b>-19.4%</b>
<b>OTHER STATE REVENUE</b>					
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	4,594,629.35	5,408,719.00	17.7%
All Other State Revenue	All Other	8590	601,867.45	17,500.00	-97.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,196,496.80</b>	<b>5,426,219.00</b>	<b>4.4%</b>
<b>OTHER LOCAL REVENUE</b>					
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	17,511.00	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	132,649.51	80,000.00	-39.7%
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	995,288.32	823,872.00	-17.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,145,448.83</b>	<b>903,872.00</b>	<b>-21.1%</b>
<b>TOTAL, REVENUES</b>			<b>8,965,853.50</b>	<b>8,445,089.00</b>	<b>-5.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,351,790.55	2,667,869.00	13.4%
Certificated Pupil Support Salaries		1200	93,478.23	75,330.00	-19.4%
Certificated Supervisors' and Administrators' Salaries		1300	239,691.63	254,065.00	6.0%
Other Certificated Salaries		1900	104,271.41	80,175.00	-23.1%
TOTAL, CERTIFICATED SALARIES			2,789,231.82	3,077,439.00	10.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,188,400.82	1,262,431.00	6.2%
Classified Support Salaries		2200	258,339.52	240,036.00	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	402,472.90	756,887.00	88.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,849,213.24	2,259,354.00	22.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	443,137.89	434,418.00	-2.0%
PERS		3201-3202	380,044.65	352,469.00	-7.3%
OASDI/Medicare/Alternative		3301-3302	205,605.35	187,945.00	-8.6%
Health and Welfare Benefits		3401-3402	798,158.55	871,295.00	9.2%
Unemployment Insurance		3501-3502	2,331.91	2,312.00	-0.9%
Workers' Compensation		3601-3602	78,980.30	79,368.00	0.5%
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	7,500.00	149,917.00	1898.9%
TOTAL, EMPLOYEE BENEFITS			1,915,758.65	2,077,724.00	8.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	209.08	0.00	-100.0%
Materials and Supplies		4300	346,761.76	149,153.00	-57.0%
Noncapitalized Equipment		4400	57,032.11	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			404,002.95	149,153.00	-63.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	64,594.63	21,852.00	-66.2%
Dues and Memberships		5300	1,178.00	0.00	-100.0%
Insurance		5400-5450	901.32	0.00	-100.0%
Operations and Housekeeping Services		5500	34,113.94	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,117.03	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	210,017.16	10,000.00	-95.2%
Professional/Consulting Services and Operating Expenditures		5800	421,381.19	356,498.00	-15.4%
Communications		5900	7,366.48	1,500.00	-79.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			747,669.75	389,850.00	-47.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	262,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	246,936.19	0.00	-100.0%
Equipment		6400	53,771.29	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			562,707.48	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	413,255.34	491,569.00	19.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			413,255.34	491,569.00	19.0%
TOTAL, EXPENDITURES			8,681,839.23	8,445,089.00	-2.7%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	28,710.73	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,710.73	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			28,710.73	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	792,167.72	792,167.72
9010	Other Restricted Local	1,139.62	1,139.62
Total, Restricted Balance		793,307.34	793,307.34

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,772,171.48	17,980,000.00	1.2%
3) Other State Revenue		8300-8599	1,109,365.21	1,250,000.00	12.7%
4) Other Local Revenue		8600-8799	859,778.24	100,500.00	-88.3%
5) TOTAL, REVENUES			19,741,314.93	19,330,500.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,560,182.37	6,837,864.00	4.2%
3) Employee Benefits		3000-3999	2,585,120.27	2,822,592.00	9.2%
4) Books and Supplies		4000-4999	9,033,315.29	8,011,796.00	-11.3%
5) Services and Other Operating Expenditures		5000-5999	429,950.50	439,718.00	2.3%
6) Capital Outlay		6000-6999	102,104.08	26,500.00	-74.0%
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	957,289.00	979,858.00	2.4%
9) TOTAL, EXPENDITURES			19,667,961.51	19,118,328.00	-2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			73,353.42	212,172.00	189.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			73,353.42	212,172.00	189.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,077,681.73	2,151,035.15	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,077,681.73	2,151,035.15	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,077,681.73	2,151,035.15	3.5%
2) Ending Balance, June 30 (E + F1e)			2,151,035.15	2,363,207.15	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	220,119.90	220,120.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,930,915.25	2,143,087.15	11.0%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	(817,999.45)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	315,909.12		
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	4,392,562.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,564.80		
6) Stores		9320	220,119.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,114,157.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	88,154.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,874,967.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,963,121.93		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,151,035.15		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	16,740,431.18	17,980,000.00	7.4%
Donated Food Commodities		8221	913,732.41	0.00	-100.0%
All Other Federal Revenue		8290	118,007.89	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>17,772,171.48</b>	<b>17,980,000.00</b>	<b>1.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,109,365.21	1,250,000.00	12.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,109,365.21</b>	<b>1,250,000.00</b>	<b>12.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	792,448.62	100,000.00	-87.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(16,032.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	83,361.62	500.00	-99.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>859,778.24</b>	<b>100,500.00</b>	<b>-88.3%</b>
<b>TOTAL, REVENUES</b>			<b>19,741,314.93</b>	<b>19,330,500.00</b>	<b>-2.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,418,928.76	5,682,569.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	701,435.54	718,817.00	2.5%
Clerical, Technical and Office Salaries		2400	429,605.57	426,478.00	-0.7%
Other Classified Salaries		2900	10,212.50	10,000.00	-2.1%
TOTAL, CLASSIFIED SALARIES			6,560,182.37	6,837,864.00	4.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	923,414.25	1,124,795.00	21.8%
OASDI/Medicare/Alternative		3301-3302	463,583.70	502,818.00	8.5%
Health and Welfare Benefits		3401-3402	1,072,518.93	1,070,100.00	-0.2%
Unemployment Insurance		3501-3502	3,278.61	3,422.00	4.4%
Workers' Compensation		3601-3602	111,524.78	113,056.00	1.4%
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	10,800.00	8,401.00	-22.2%
TOTAL, EMPLOYEE BENEFITS			2,585,120.27	2,822,592.00	9.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	620,670.01	502,700.00	-19.0%
Noncapitalized Equipment		4400	71,548.90	74,000.00	3.4%
Food		4700	8,341,096.38	7,435,096.00	-10.9%
TOTAL, BOOKS AND SUPPLIES			9,033,315.29	8,011,796.00	-11.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,564.25	4,018.00	-12.0%
Dues and Memberships		5300	555.00	600.00	8.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	192,280.04	161,000.00	-16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,111.83	187,000.00	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,414.07)	22,400.00	-137.1%
Professional/Consulting Services and Operating Expenditures		5800	94,262.20	64,700.00	-31.4%
Communications		5900	10,591.25	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>429,950.50</b>	<b>439,718.00</b>	<b>2.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	102,104.08	20,000.00	-80.4%
Equipment Replacement		6500	0.00	6,500.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>102,104.08</b>	<b>26,500.00</b>	<b>-74.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	957,289.00	979,858.00	2.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>957,289.00</b>	<b>979,858.00</b>	<b>2.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>19,667,961.51</b>	<b>19,118,328.00</b>	<b>-2.8%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,175,644.89	1,235,316.79
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	727,411.58	879,911.58
9010	Other Restricted Local	27,858.78	27,858.78
Total, Restricted Balance		1,930,915.25	2,143,087.15

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	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	100,874.01	58,500.00	-42.0%
5) TOTAL, REVENUES			1,997,254.01	1,954,880.00	-2.1%
<b>B. EXPENDITURES</b>					
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	73,330.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	947,011.44	1,020,000.00	7.7%
6) Capital Outlay		6000-6999	4,219,209.44	11,159,846.00	164.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,380.00	121,380.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,360,931.64	12,301,226.00	129.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,363,677.63)	(10,346,346.00)	207.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,063,643.09	10,000,000.00	-23.5%
b) Transfers Out		7600-7629	8,623,556.18	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,440,086.91	10,000,000.00	125.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,076,409.28	(346,346.00)	-132.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,896,201.09	7,972,610.37	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,896,201.09	7,972,610.37	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,896,201.09	7,972,610.37	15.6%
2) Ending Balance, June 30 (E + F1e)			7,972,610.37	7,626,264.37	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,972,610.37	7,626,264.37	-4.3%
Deferred Maintenance	0000	9780	7,972,610.37		
Deferred Maintenance	0000	9780		7,626,264.37	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	6,127,034.03		
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	58,840.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,193,236.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,379,111.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	743,982.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	662,518.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,406,501.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,972,610.37		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,896,380.00	1,896,380.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,896,380.00</b>	<b>1,896,380.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	100,874.00	58,500.00	-42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.01	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100,874.01</b>	<b>58,500.00</b>	<b>-42.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,997,254.01</b>	<b>1,954,880.00</b>	<b>-2.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,123.64	0.00	-100.0%
Noncapitalized Equipment		4400	25,207.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			73,330.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	799,531.09	1,000,000.00	25.1%
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	147,480.35	20,000.00	-86.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			947,011.44	1,020,000.00	7.7%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	1,256,955.27	100,001.00	-92.0%
Buildings and Improvements of Buildings		6200	2,962,254.17	11,059,845.00	273.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,219,209.44	11,159,846.00	164.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	17,314.41	13,096.00	-24.4%
Other Debt Service - Principal		7439	104,065.59	108,284.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,380.00	121,380.00	0.0%
TOTAL, EXPENDITURES			5,360,931.64	12,301,226.00	129.5%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	13,063,643.09	10,000,000.00	-23.5%
(a) TOTAL, INTERFUND TRANSFERS IN			13,063,643.09	10,000,000.00	-23.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	8,623,556.18	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,623,556.18	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			4,440,086.91	10,000,000.00	125.2%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	21,212.00	16,000.00	-24.6%
5) TOTAL, REVENUES			21,212.00	16,000.00	-24.6%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,212.00	16,000.00	-24.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,212.00	16,000.00	-24.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,472,852.90	1,494,064.90	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,472,852.90	1,494,064.90	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,472,852.90	1,494,064.90	1.4%
2) Ending Balance, June 30 (E + F1e)			1,494,064.90	1,510,064.90	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,494,064.90	1,510,064.90	1.1%
OPEB Liability	0000	9780	1,494,064.90		
OPEB Liability	0000	9780		1,510,064.90	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	1,482,964.90		
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	11,100.00		
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			1,494,064.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,494,064.90		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	21,212.00	16,000.00	-24.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,212.00</b>	<b>16,000.00</b>	<b>-24.6%</b>
<b>TOTAL, REVENUES</b>			<b>21,212.00</b>	<b>16,000.00</b>	<b>-24.6%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	200,641.60	153,540.00	-23.5%
5) TOTAL, REVENUES			200,641.60	153,540.00	-23.5%
<b>B. EXPENDITURES</b>					
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	71,050.39	61,458.00	-13.5%
6) Capital Outlay		6000-6999	35,996.83	47,902.00	33.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,515,200.00	1,515,200.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,622,247.22	1,624,560.00	0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,421,605.62)	(1,471,020.00)	3.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,121,605.62)	(1,171,020.00)	4.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,719,624.60	6,598,018.98	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,719,624.60	6,598,018.98	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,719,624.60	6,598,018.98	-14.5%
2) Ending Balance, June 30 (E + F1e)			6,598,018.98	5,426,998.98	-17.7%
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	6,535,903.90	5,377,703.90	-17.7%
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	62,115.08	49,295.08	-20.6%
Future Projects	0000	9780	62,115.08		
Future Projects	0000	9780		49,295.08	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,547,982.38		
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	3,021.85		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	53,921.00		
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			6,604,925.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	666.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,240.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,906.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,598,018.98		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	94,572.54	96,540.00	2.1%
Interest		8660	106,069.06	57,000.00	-46.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			200,641.60	153,540.00	-23.5%
<b>TOTAL, REVENUES</b>			200,641.60	153,540.00	-23.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	10,149.23	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	60,901.16	61,458.00	0.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,050.39	61,458.00	-13.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,996.83	47,902.00	33.1%
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			35,996.83	47,902.00	33.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	1,515,200.00	1,515,200.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,515,200.00	1,515,200.00	0.0%
TOTAL, EXPENDITURES			1,622,247.22	1,624,560.00	0.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		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			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			300,000.00	300,000.00	0.0%



Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
9010	Other Restricted Local	6,535,903.90	5,377,703.90
Total, Restricted Balance		6,535,903.90	5,377,703.90

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,616,686.69	930,000.00	-42.5%
5) TOTAL, REVENUES			1,616,686.69	930,000.00	-42.5%
<b>B. EXPENDITURES</b>					
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	850.85	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	72,248.78	559,645.00	674.6%
6) Capital Outlay		6000-6999	1,426,189.09	3,830,000.00	168.5%
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			1,499,288.72	4,389,645.00	192.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			117,397.97	(3,459,645.00)	-3046.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,397.97	(3,459,645.00)	-19985.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,285,156.10	5,302,554.07	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,285,156.10	5,302,554.07	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,285,156.10	5,302,554.07	0.3%
2) Ending Balance, June 30 (E + F1e)			5,302,554.07	1,842,909.07	-65.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,302,554.07	1,842,909.07	-65.2%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,331,209.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	24,381.44		
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	38,867.00		
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			5,394,458.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	91,904.08		
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			91,904.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,302,554.07		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	685,034.82	100,000.00	-85.4%
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	74,910.00	30,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	856,741.87	800,000.00	-6.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,616,686.69	930,000.00	-42.5%
<b>TOTAL, REVENUES</b>			1,616,686.69	930,000.00	-42.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	850.85	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			850.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	72,248.78	559,645.00	674.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>72,248.78</b>	<b>559,645.00</b>	<b>674.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	7,500.00	0.00	-100.0%
Land Improvements		6170	494,057.55	0.00	-100.0%
Buildings and Improvements of Buildings		6200	924,631.54	3,830,000.00	314.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,426,189.09</b>	<b>3,830,000.00</b>	<b>168.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,499,288.72</b>	<b>4,389,645.00</b>	<b>192.8%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(100,000.00)	0.00	-100.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	5,302,554.07	1,842,909.07
Total, Restricted Balance		5,302,554.07	1,842,909.07

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	109,083.00	50,000.00	-54.2%
5) TOTAL, REVENUES			109,083.00	50,000.00	-54.2%
<b>B. EXPENDITURES</b>					
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	26,048.45	1.00	-100.0%
6) Capital Outlay		6000-6999	10,864,754.87	6,149,999.00	-43.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,890,803.32	6,150,000.00	-43.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,781,720.32)	(6,100,000.00)	-43.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,723,556.18	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,723,556.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,068,164.14)	(6,100,000.00)	50.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,211,128.59	9,152,964.45	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,211,128.59	9,152,964.45	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,211,128.59	9,152,964.45	-30.7%
2) Ending Balance, June 30 (E + F1e)			9,152,964.45	3,052,964.45	-66.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,152,964.45	3,052,964.45	-66.6%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	10,866,549.84		
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	54,048.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	662,518.39		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,583,116.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	354,037.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,076,114.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,430,151.78		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,152,964.45		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	109,083.00	50,000.00	-54.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			109,083.00	50,000.00	-54.2%
<b>TOTAL, REVENUES</b>			109,083.00	50,000.00	-54.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	26,048.45	1.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,048.45</b>	<b>1.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	19,617.82	1.00	-100.0%
Land Improvements		6170	190,497.23	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,636,633.72	6,149,998.00	-42.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,006.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,864,754.87</b>	<b>6,149,999.00</b>	<b>-43.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,890,803.32</b>	<b>6,150,000.00</b>	<b>-43.5%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	100,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	8,623,556.18	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			8,723,556.18	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,000,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			6,723,556.18	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
7710	State School Facilities Projects	9,152,964.45	3,052,964.45
Total, Restricted Balance		9,152,964.45	3,052,964.45

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	945,504.75	500,002.00	-47.1%
4) Other Local Revenue		8600-8799	1,091,017.88	390,200.00	-64.2%
5) TOTAL, REVENUES			2,036,522.63	890,202.00	-56.3%
<b>B. EXPENDITURES</b>					
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	53,392.58	327,582.00	513.5%
6) Capital Outlay		6000-6999	1,290,362.44	940,604.00	-27.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	5,000,000.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,343,755.02	6,268,186.00	366.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			692,767.61	(5,377,984.00)	-876.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	59,839.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,940,161.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,632,928.61	(5,377,984.00)	-304.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,969,959.12	19,602,887.73	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,969,959.12	19,602,887.73	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,969,959.12	19,602,887.73	15.5%
2) Ending Balance, June 30 (E + F1e)			19,602,887.73	14,224,903.73	-27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,728,393.03	6,513,179.03	-44.5%
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	7,874,494.70	7,711,724.70	-2.1%
Future Projects	0000	9780	7,874,494.70		
	0000	9780			
Future Projects	0000	9780		7,711,724.70	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	7,869,747.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	(636.54)		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,449,166.23		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	570,714.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,006,240.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,895,232.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,179,026.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	113,318.40		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,292,344.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,602,887.73		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	896,341.00	2.00	-100.0%
All Other State Revenue	All Other	8590	49,163.75	500,000.00	917.0%
TOTAL, OTHER STATE REVENUE			945,504.75	500,002.00	-47.1%
<b>OTHER LOCAL REVENUE</b>					
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	7,001.94	7,638.00	9.1%
Interest		8660	446,397.67	329,560.00	-26.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(37,628.06)	3,000.00	-108.0%
Other Local Revenue					
All Other Local Revenue		8699	675,246.33	50,002.00	-92.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,091,017.88	390,200.00	-64.2%
TOTAL, REVENUES			2,036,522.63	890,202.00	-56.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	40,442.58	50,000.00	23.6%
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	12,950.00	277,582.00	2043.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>53,392.58</b>	<b>327,582.00</b>	<b>513.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,290,362.44	940,604.00	-27.1%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,290,362.44</b>	<b>940,604.00</b>	<b>-27.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	5,000,000.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>5,000,000.00</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,343,755.02</b>	<b>6,268,186.00</b>	<b>366.5%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	59,839.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			59,839.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,940,161.00	0.00	-100.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	929,727.70	502,352.70
9010	Other Restricted Local	10,798,665.33	6,010,826.33
Total, Restricted Balance		11,728,393.03	6,513,179.03

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	234,204.00	1,339,068.00	471.8%
4) Other Local Revenue		8600-8799	21,233,034.00	14,057,525.00	-33.8%
5) TOTAL, REVENUES			21,467,238.00	15,396,593.00	-28.3%
<b>B. EXPENDITURES</b>					
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	21,351,096.00	18,910,226.00	-11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,351,096.00	18,910,226.00	-11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			116,142.00	(3,513,633.00)	-3125.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			116,142.00	(3,513,633.00)	-3125.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,187,300.00	18,303,442.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,187,300.00	18,303,442.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,187,300.00	18,303,442.00	0.6%
2) Ending Balance, June 30 (E + F1e)			18,303,442.00	14,789,809.00	-19.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,303,442.00	14,789,809.00	-19.2%
Fund 51	0000	9780	18,303,442.00		
Fund 51	0000	9780		14,789,809.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	18,233,268.00		
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	72,783.00		
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			18,306,051.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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	2,608.00		
6) TOTAL, LIABILITIES			2,608.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,303,443.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	234,204.00	154,844.00	-33.9%
Other Subventions/In-Lieu Taxes		8572	0.00	1,184,224.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			234,204.00	1,339,068.00	471.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	18,734,399.00	12,783,261.00	-31.8%
Unsecured Roll		8612	1,473,014.00	1,274,264.00	-13.5%
Prior Years' Taxes		8613	337,715.00	0.00	-100.0%
Supplemental Taxes		8614	593,152.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	7,858.00	0.00	-100.0%
Interest		8660	86,896.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			21,233,034.00	14,057,525.00	-33.8%
<b>TOTAL, REVENUES</b>			21,467,238.00	15,396,593.00	-28.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	20,000.00	New
Debt Service - Interest		7438	9,787,125.00	8,912,726.00	-8.9%
Other Debt Service - Principal		7439	11,563,971.00	9,977,500.00	-13.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,351,096.00	18,910,226.00	-11.4%
TOTAL, EXPENDITURES			21,351,096.00	18,910,226.00	-11.4%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Unaudited Actuals  
2017-18 Unaudited Actuals  
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	0.00	(227,356.16)	0.00	(1,527,632.83)				
Other Sources/Uses Detail					59,839.00	13,092,353.82		
Fund Reconciliation							2,017,813.67	3,097,615.73
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	77,753.07	0.00	157,088.49	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							5,093.61	1,859.06
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	210,017.16	0.00	413,255.34	0.00				
Other Sources/Uses Detail					28,710.73	0.00		
Fund Reconciliation							28,867.51	84,701.64
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(60,414.07)	957,289.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,564.80	1,874,967.25
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					13,063,643.09	8,623,556.18		
Fund Reconciliation							3,193,236.72	662,518.39
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							0.00	6,240.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,723,556.18	2,000,000.00		
Fund Reconciliation							662,518.39	2,076,114.23
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	59,839.00		
Fund Reconciliation							2,006,240.00	113,318.40
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2017-18 Unaudited Actuals  
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	287,770.23	(287,770.23)	1,527,632.83	(1,527,632.83)	24,175,749.00	24,175,749.00	7,917,334.70	7,917,334.70

Unaudited Actuals  
2017-18 Unaudited Actuals  
Schedule of Long-Term Liabilities

34 76505 0000000  
Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	306,878,912.00		306,878,912.00	4,122,764.00	12,572,412.00	298,429,264.00	9,977,500.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	47,350,000.00		47,350,000.00	0.00	0.00	47,350,000.00	0.00
Capital Leases Payable	3,267,790.00		3,267,790.00	0.00	1,611,920.00	1,655,870.00	845,749.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	25,967,124.00	(318,493.00)	25,648,631.00	0.00	868,941.00	24,779,690.00	5,868,944.00
Net Pension Liability	234,352,534.00	43,465,470.00	277,818,004.00	43,638,700.00	0.00	321,456,704.00	n/a
Total/Net OPEB Liability	38,476,299.00		38,476,299.00	5,751,167.00	1,121,256.00	43,106,210.00	1,121,256.00
Compensated Absences Payable	1,696,377.00		1,696,377.00	114,448.00	0.00	1,810,825.00	n/a
Governmental activities long-term liabilities	657,989,036.00	43,146,977.00	701,136,013.00	53,627,079.00	16,174,529.00	738,588,563.00	17,813,449.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	37,155,745.00		37,155,745.00	0.00	0.00	37,155,745.00
Work in Progress	84,171,870.00		84,171,870.00	16,982,778.00	14,245,412.00	86,909,236.00
Total capital assets not being depreciated	121,327,615.00	0.00	121,327,615.00	16,982,778.00	14,245,412.00	124,064,981.00
Capital assets being depreciated:						
Land Improvements	27,393,735.00		27,393,735.00	0.00	0.00	27,393,735.00
Buildings	515,869,008.00		515,869,008.00	18,045,961.00	90,391.00	533,824,578.00
Equipment	40,199,363.00		40,199,363.00	5,238,420.00	0.00	45,437,783.00
Total capital assets being depreciated	583,462,106.00	0.00	583,462,106.00	23,284,381.00	90,391.00	606,656,096.00
Accumulated Depreciation for:						
Land Improvements	(12,522,077.00)		(12,522,077.00)	(1,176,094.00)	0.00	(13,698,171.00)
Buildings	(184,435,564.00)		(184,435,564.00)	(11,484,880.00)	(3,615.00)	(195,916,829.00)
Equipment	(25,853,144.00)		(25,853,144.00)	(2,411,290.00)	0.00	(28,264,434.00)
Total accumulated depreciation	(222,810,785.00)	0.00	(222,810,785.00)	(15,072,264.00)	(3,615.00)	(237,879,434.00)
Total capital assets being depreciated, net	360,651,321.00	0.00	360,651,321.00	8,212,117.00	86,776.00	368,776,662.00
Governmental activity capital assets, net	481,978,936.00	0.00	481,978,936.00	25,194,895.00	14,332,188.00	492,841,643.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2017-18 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,955,887.29	4,955,887.29
2. State Lottery Revenue	8560	4,009,415.39		1,543,796.97	5,553,212.36
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,009,415.39	0.00	6,499,684.26	10,509,099.65
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,064,438.39			3,064,438.39
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	944,977.00			944,977.00
4. Books and Supplies	4000-4999	0.00		584,626.10	584,626.10
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		4,009,415.39	0.00	584,626.10	4,594,041.49
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	5,915,058.16	5,915,058.16
<b>D. COMMENTS:</b>					

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

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

## Current Expense Formula/Minimum Classroom Compensation

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	145,338,866.19	301	28,031.40	303	145,310,834.79	305	3,713,706.55		307	141,597,128.24	309
2000 - Classified Salaries	49,266,110.12	311	5,597.30	313	49,260,512.82	315	5,295,520.77		317	43,964,992.05	319
3000 - Employee Benefits	69,410,073.86	321	1,403,725.49	323	68,006,348.37	325	3,114,677.76		327	64,891,670.61	329
4000 - Books, Supplies Equip Replace. (6500)	12,378,178.11	331	30,769.71	333	12,347,408.40	335	2,014,107.57		337	10,333,300.83	339
5000 - Services. . . & 7300 - Indirect Costs	41,745,694.89	341	66,481.40	343	41,679,213.49	345	12,105,583.00		347	29,573,630.49	349
TOTAL					316,604,317.87	365	TOTAL			290,360,722.22	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	115,132,409.18	375		
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	7,771,872.85	380		
3. STRS. . . . .	3101 & 3102	24,468,510.30	382		
4. PERS. . . . .	3201 & 3202	1,388,947.06	383		
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,239,772.56	384		
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	12,729,076.31	385		
7. Unemployment Insurance. . . . .	3501 & 3502	90,110.58	390		
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,105,852.89	392		
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00			
10. Other Benefits (EC 22310). . . . .	3901 & 3902	109,767.00	393		
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		166,036,318.73	395		
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		31,937.00			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		542,425.30	396		
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396		
14. TOTAL SALARIES AND BENEFITS. . . . .		165,461,956.43	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. . . . .		56.98%			
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) . . . . .	56.98%
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). . . . .	290,360,722.22
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 11,572,043.20
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 251,044,452.66

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.61%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 50,734.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	13,814,396.90
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,709,002.46
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	65,213.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	10,978.78
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,433,147.77
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	140.61
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	50,734.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,982,145.52
9. Carry-Forward Adjustment (Part IV, Line F)	(1,270,167.94)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,711,977.58

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	183,751,591.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,528,909.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	30,527,862.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,666,500.68
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	33,901.66
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,573,479.86
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	3,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	109,418.54
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	57,423.28
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	29,654,656.30
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,909.39
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	50,734.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,169,014.07
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,705,876.41
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	18,608,568.43
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	318,443,845.64

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 5.96%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18) 5.56%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>18,982,145.52</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(2,037,325.49)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.72%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.72%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.72%) times Part III, Line B18); zero if positive	<u>(1,270,167.94)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,270,167.94)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.56%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-635,083.97) is applied to the current year calculation and the remainder (\$-635,083.97) is deferred to one or more future years:	<u>5.76%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-423,389.31) is applied to the current year calculation and the remainder (\$-846,778.63) is deferred to one or more future years:	<u>5.83%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(1,270,167.94)</u>

Approved indirect cost rate: 5.72%  
Highest rate used in any program: 5.72%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	10,371,162.53	593,152.90	5.72%
01	3310	5,829,035.47	333,420.82	5.72%
01	3311	3,953.42	218.02	5.51%
01	3315	189,278.90	10,826.75	5.72%
01	3320	440,847.88	25,216.50	5.72%
01	3327	323,754.61	18,518.76	5.72%
01	3550	449,704.22	22,487.45	5.00%
01	4035	1,238,773.13	70,857.82	5.72%
01	4201	23,598.07	1,349.81	5.72%
01	4203	381,991.20	8,103.06	2.12%
01	5630	93,615.22	5,354.79	5.72%
01	5640	463,517.43	26,513.20	5.72%
01	5810	271,392.65	12,942.50	4.77%
01	6010	1,451,189.90	72,261.94	4.98%
01	6264	1,382,794.00	79,095.98	5.72%
01	6382	188,810.93	10,799.99	5.72%
01	6385	81,355.30	4,653.53	5.72%
01	6387	390,414.53	22,331.71	5.72%
01	6501	5,056.97	289.00	5.71%
01	6512	743,983.19	42,555.84	5.72%
01	6520	282,061.42	16,133.92	5.72%
01	6690	186,899.98	10,690.68	5.72%
01	7220	155,846.66	8,834.63	5.67%
01	8150	7,665,709.98	438,479.00	5.72%
01	9010	981,886.06	3,781.17	0.39%
11	5810	232,921.55	10,450.94	4.49%
11	6391	2,560,337.41	145,749.02	5.69%
12	4810	286,627.39	15,535.20	5.42%
12	5025	94,960.11	4,329.89	4.56%
12	5210	1,629,108.71	84,410.38	5.18%
12	6052	16,554.00	946.00	5.71%
12	6105	4,215,195.90	235,084.86	5.58%
12	6127	359,791.09	20,544.07	5.71%
12	9010	953,350.18	52,404.94	5.50%
13	5310	16,210,575.13	827,559.00	5.11%
13	5320	1,889,564.38	102,225.00	5.41%
13	5370	489,730.43	26,494.00	5.41%
13	5810	17,083.89	924.00	5.41%
13	9010	1,614.60	87.00	5.39%

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	31,702.34	0.00	31,702.34	1,991.90		33,694.24
1110	Regular Education, K-12	156,007,268.53	66,211,222.33	222,218,490.86	13,962,276.53		236,180,767.39
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,063,499.82	990,806.15	4,054,305.97	254,737.31		4,309,043.28
3300	Independent Study Centers	3,494,641.64	1,088,453.36	4,583,095.00	287,961.81		4,871,056.81
3400	Opportunity Schools	722,619.84	263,087.86	985,707.70	61,933.30		1,047,641.00
3550	Community Day Schools	565,647.15	156,121.83	721,768.98	45,349.68		767,118.66
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,773,961.72	796,976.75	3,570,938.47	224,366.70		3,795,305.17
4110	Regular Education, Adult	3.00	0.00	3.00	0.19		3.19
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,172,491.99	519,128.13	1,691,620.12	106,286.69		1,797,906.81
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	53,488,653.31	9,791,309.24	63,279,962.55	3,975,962.27		67,255,924.82
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	31,457.73	19,232.13	50,689.86	3,184.91		53,874.77
7150	Nonagency - Other	479.27	105,776.73	106,256.00	6,676.20		112,932.20
8100	Community Services	33,901.66	0.00	33,901.66	2,130.09		36,031.75
8500	Child Care and Development Services	150,631.89	54,698.95	205,330.84	12,901.20		218,232.04
<b>Other Costs</b>							
----	Food Services					46,115.25	46,115.25
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,142,585.52	2,142,585.52
----	Other Outgo					16,591,761.82	16,591,761.82
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,622,615.01	1,622,615.01	1,954,435.04		3,577,050.05
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,527,632.83)		(1,527,632.83)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	221,536,959.89	81,619,428.47	303,156,388.36	19,372,560.99	18,780,462.59	341,309,411.94

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	30,749.57	0.00	0.00	547.00	245.09	0.00	0.00			160.68	0.00	31,702.34
1110	Regular Education, K-12	149,177,334.41	1,119,106.03	317,570.43	326,887.43	208,511.23	78,431.72	4,665,268.81			114,158.47	0.00	156,007,268.53
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,187,955.98	645.49	21,849.80	532,086.19	216,574.81	1,505.00	1,231.87			101,650.68	0.00	3,063,499.82
3300	Independent Study Centers	2,669,508.93	6,435.51	70,971.71	385,525.29	358,973.16	0.00	0.00			177.04	3,050.00	3,494,641.64
3400	Opportunity Schools	587,065.78	0.00	0.00	89,511.41	46,042.65	0.00	0.00			0.00	0.00	722,619.84
3550	Community Day Schools	361,351.49	0.00	0.00	60,680.79	143,614.87	0.00	0.00			0.00	0.00	565,647.15
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,429,611.06	306,407.88	13,402.72	24,540.06	0.00	0.00	0.00			0.00	0.00	2,773,961.72
4110	Regular Education, Adult	3.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,172,491.99	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,172,491.99
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	36,443,735.67	3,049,999.71	1,371.17	207,707.90	6,576,252.71	7,131,906.82	0.00			77,679.33	0.00	53,488,653.31
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	31,457.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,457.73
7150	Nonagency - Other	479.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	479.27
8100	Community Services		0.00	0.00	0.00	0.00	0.00		33,901.66	0.00	0.00	0.00	33,901.66
8500	Child Care and Development Services	150,027.14	81.00	410.68	0.00	113.07	0.00		0.00	0.00	0.00	0.00	150,631.89
<b>Total Direct Charged Costs</b>		195,241,772.02	4,482,675.62	425,576.51	1,627,486.07	7,550,327.59	7,211,843.54	4,666,500.68	33,901.66	0.00	293,826.20	3,050.00	221,536,959.89

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	35,633,285.12	25,183,131.09	5,394,806.12	66,211,222.33
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	544,620.68	446,185.47	0.00	990,806.15
3300	Independent Study Centers	751,314.08	337,139.28	0.00	1,088,453.36
3400	Opportunity Schools	164,042.38	99,045.48	0.00	263,087.86
3550	Community Day Schools	98,425.43	57,696.40	0.00	156,121.83
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	387,140.01	409,836.74	0.00	796,976.75
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	347,769.83	171,358.30	0.00	519,128.13
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,384,529.31	3,406,779.93	0.00	9,791,309.24
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	19,232.13	0.00	19,232.13
7150	Nonagency - Other	0.00	105,776.73	0.00	105,776.73
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	22,965.93	31,733.02	0.00	54,698.95
Other Funds					
--	Adult Education (Fund 11)		275,404.14		275,404.14
--	Child Development (Fund 12)	0.00	755,630.48	0.00	755,630.48
--	Cafeteria (Funds 13 and 61)		591,580.39		591,580.39
Total Allocated Support Costs		44,334,092.77	31,890,529.58	5,394,806.12	81,619,428.47

Unaudited Actuals  
2017-18  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,584,458.64
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	68,213.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,154,090.30
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,093,431.90
5	Total Central Administration Costs in General Fund and Charter Schools Funds	20,900,193.84
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	221,536,959.89
2	Total Allocated Costs (from Form PCR, Column 2, Total)	81,619,428.47
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	303,156,388.36
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,169,014.07
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,705,876.41
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	18,608,568.43
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	29,483,458.91
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		332,639,847.27
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.28%



Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	46,115.25				46,115.25
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			2,142,585.52		2,142,585.52
Other Outgo (Objects 1000-7999)				16,591,761.82	16,591,761.82
<b>Total Other Costs</b>	46,115.25	0.00	2,142,585.52	16,591,761.82	18,780,462.59

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	6,406,146.38	3,203,166.58	21,504,566.51	13,220,213.32	31,890,529.58	0.00	5,394,806.12
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,086.10	1,086.10	1,086.10	1,086.10	1,309.43		2,987.00
3100 Alternative Schools							
3200 Continuation Schools	16.60	16.60	16.60	16.60	23.20		
3300 Independent Study Centers	22.90	22.90	22.90	22.90	17.53		
3400 Opportunity Schools	5.00	5.00	5.00	5.00	5.15		
3550 Community Day Schools	3.00	3.00	3.00	3.00	3.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	11.80	11.80	11.80	11.80	21.31		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	10.60	10.60	10.60	10.60	8.91		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	194.60	194.60	194.60	194.60	177.14		
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational					1.00		
7150 Nonagency - Other					5.50		
8100 Community Services							
8500 Child Care and Development Services	0.70	0.70	0.70	0.70	1.65		
<b>Other Funds</b>							
-- Adult Education (Fund 11)					14.32		
-- Child Development (Fund 12)					39.29		
-- Cafeteria (Funds 13 & 61)					30.76		
<b>C. Total Allocation Factors</b>	1,351.30	1,351.30	1,351.30	1,351.30	1,658.19	0.00	2,987.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	341,309,411.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,308,471.86
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	33,901.66
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,697,312.52
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,578,627.51
4. Other Transfers Out	All	9200	7200-7299	298,887.00
5. Interfund Transfers Out	All	9300	7600-7629	13,092,353.82
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	31,937.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				21,733,019.51
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				296,267,920.61

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		24,710.67
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,989.47
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	278,025,859.19	11,240.82
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	278,025,859.19	11,240.82
B. Required effort (Line A.2 times 90%)	250,223,273.27	10,116.74
C. Current year expenditures (Line I.E and Line II.B)	296,267,920.61	11,989.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									4,245
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,441,051.84	0.00	716,899.55	0.00	1,147,472.52	3,803,485.13	13,570,141.93		21,679,050.97
2000-2999	Classified Salaries	831,532.52	0.00	0.00	0.00	487,756.80	5,010,943.83	3,952,619.76		10,282,852.91
3000-3999	Employee Benefits	1,159,422.21	0.00	243,309.08	0.00	641,653.13	3,343,833.58	6,336,515.69		11,724,733.69
4000-4999	Books and Supplies	46,399.87	0.00	133.73	0.00	2,969.90	454,708.78	32,721.39		536,933.67
5000-5999	Services and Other Operating Expenditures	323,202.20	0.00	7,763.76	0.00	2,943.91	8,032,686.74	44,073.95		8,410,670.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	986,081.44	0.00		986,081.44
7130	State Special Schools	27,226.00	0.00	0.00	0.00	0.00	0.00	0.00		27,226.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,828,834.64	0.00	968,106.12	0.00	2,282,796.26	21,631,739.50	23,936,072.72	0.00	53,647,549.24
7310	Transfers of Indirect Costs	411,136.36	0.00	0.00	0.00	36,043.25	0.00	0.00		447,179.61
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,791,309.31								9,791,309.31
	Total Indirect Costs and PCR Allocations	10,202,445.67	0.00	0.00	0.00	36,043.25	0.00	0.00	0.00	10,238,488.92
	<b>TOTAL COSTS</b>	15,031,280.31	0.00	968,106.12	0.00	2,318,839.51	21,631,739.50	23,936,072.72	0.00	63,886,038.16
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	256,791.36	0.00	0.00	0.00	386,225.51	750.00	30,895.30		674,662.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	487,592.44	2,038,637.08	1,607,023.49		4,133,253.01
3000-3999	Employee Benefits	67,389.24	0.00	0.00	0.00	330,720.45	901,056.75	709,782.44		2,008,948.88
4000-4999	Books and Supplies	4.60	0.00	0.00	0.00	58.71	0.00	4,877.52		4,940.83
5000-5999	Services and Other Operating Expenditures	1,998.55	0.00	0.00	0.00	2,450.97	21,988.48	7,924.56		34,362.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	326,183.75	0.00	0.00	0.00	1,207,048.08	2,962,432.31	2,360,503.31	0.00	6,856,167.45
7310	Transfers of Indirect Costs	352,157.60	0.00	0.00	0.00	36,043.25	0.00	0.00		388,200.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	352,157.60	0.00	0.00	0.00	36,043.25	0.00	0.00	0.00	388,200.85
	<b>TOTAL BEFORE OBJECT 8980</b>	678,341.35	0.00	0.00	0.00	1,243,091.33	2,962,432.31	2,360,503.31	0.00	7,244,368.30
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									1,114,610.76 6,129,757.54

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,184,260.48	0.00	716,899.55	0.00	761,247.01	3,802,735.13	13,539,246.63		21,004,388.80
2000-2999	Classified Salaries	831,532.52	0.00	0.00	0.00	164.36	2,972,306.75	2,345,596.27		6,149,599.90
3000-3999	Employee Benefits	1,092,032.97	0.00	243,309.08	0.00	310,932.68	2,442,776.83	5,626,733.25		9,715,784.81
4000-4999	Books and Supplies	46,395.27	0.00	133.73	0.00	2,911.19	454,708.78	27,843.87		531,992.84
5000-5999	Services and Other Operating Expenditures	321,203.65	0.00	7,763.76	0.00	492.94	8,010,698.26	36,149.39		8,376,308.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	986,081.44	0.00		986,081.44
7130	State Special Schools	27,226.00	0.00	0.00	0.00	0.00	0.00	0.00		27,226.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,502,650.89	0.00	968,106.12	0.00	1,075,748.18	18,669,307.19	21,575,569.41	0.00	46,791,381.79
7310	Transfers of Indirect Costs	58,978.76	0.00	0.00	0.00	0.00	0.00	0.00		58,978.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,791,309.31								9,791,309.31
	Total Indirect Costs and PCR Allocations	9,850,288.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,850,288.07
	TOTAL BEFORE OBJECT 8980	14,352,938.96	0.00	968,106.12	0.00	1,075,748.18	18,669,307.19	21,575,569.41	0.00	56,641,669.86
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,114,610.76
	TOTAL COSTS									57,756,280.62
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	225,245.12	0.00	33,157.59	0.00	87,619.86	156,964.55	1,041,048.16		1,544,035.28
2000-2999	Classified Salaries	206,388.78	0.00	0.00	0.00	45.36	2,956,779.77	1,792.96		3,165,006.87
3000-3999	Employee Benefits	109,928.73	0.00	5,079.66	0.00	17,397.61	1,159,889.66	223,063.65		1,515,359.31
4000-4999	Books and Supplies	11,994.33	0.00	0.00	0.00	0.00	434,012.34	9,510.32		455,516.99
5000-5999	Services and Other Operating Expenditures	112,200.64	0.00	0.00	0.00	98.00	1,674,602.51	5,793.44		1,792,694.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	986,081.44	0.00		986,081.44
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	665,757.60	0.00	38,237.25	0.00	105,160.83	7,368,330.27	1,281,208.53	0.00	9,458,694.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	665,757.60	0.00	38,237.25	0.00	105,160.83	7,368,330.27	1,281,208.53	0.00	9,458,694.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,114,610.76
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									25,892,501.36
	TOTAL COSTS									36,465,806.60

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

Unaudited Actuals  
Special Education Maintenance of Effort  
2017-18 Actual vs. 2016-17 Actual Comparison  
2016-17 Expenditures by LEA (LE-PY)

2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	50,445,969.60	30,590,985.27
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	50,445,969.60	30,590,985.27
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	4,192.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	4,192.00	



**SELPA:** Sacramento County (BJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

#### **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

Unaudited Actuals  
Special Education Maintenance of Effort  
2017-18 Actual vs. Comparison Year's Actual  
LEA Maintenance of Effort Calculation (LMC-A)

**SELPA:** Sacramento County (BJ)

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

Provide the condition number, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>



**SELPA:** Sacramento County (BJ)

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

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

Unaudited Actuals  
Special Education Maintenance of Effort  
2017-18 Actual vs. Comparison Year's Actual  
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Sacramento County (BJ)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-2017	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	63,886,038.16		
b. Less: Expenditures paid from federal sources	6,129,757.54		
c. Expenditures paid from state and local sources	57,756,280.62	50,445,969.60	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		50,445,969.60	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	57,756,280.62	50,445,969.60	7,310,311.02

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

	Actual FY 2017-18	Comparison Year 2016-2017	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	63,886,038.16		
b. Less: Expenditures paid from federal sources	6,129,757.54		
c. Expenditures paid from state and local sources	57,756,280.62	50,445,969.60	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation			

Unaudited Actuals  
Special Education Maintenance of Effort  
2017-18 Actual vs. Comparison Year's Actual  
LEA Maintenance of Effort Calculation (LMC-A)

<b>SELPA:</b>	Sacramento County (BJ)			
	calculation		<u>50,445,969.60</u>	
	Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
	Less: 50% reduction from SECTION 2		<u>0.00</u>	
	Net expenditures paid from state and local sources	<u>57,756,280.62</u>	<u>50,445,969.60</u>	<u>7,310,311.02</u>
d.	Special education unduplicated pupil count	<u>4,245</u>	<u>4,192</u>	
e.	Per capita state and local expenditures (A2c/A2d)	<u>13,605.72</u>	<u>12,033.87</u>	<u>1,571.85</u>

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

SELPA: Sacramento County (BJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2017-18	Comparison Year 2016-2017	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	36,465,806.60	30,590,985.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		30,590,985.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,465,806.60	30,590,985.27	5,874,821.33

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

	Actual FY 2017-18	Comparison Year 2016-2017	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	36,465,806.60	30,590,985.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		30,590,985.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,465,806.60	30,590,985.27	5,874,821.33
b. Special education unduplicated pupil count	4,245	4,192	
c. Per capita local expenditures (B2a/B2b)	8,590.30	7,297.47	1,292.83

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

**SELPA:** Sacramento County (BJ)

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